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SALUS POPULI SUPREMA LEX ESTO

“The welfare of the people shall be the supreme law.”



JASON KANDER
SECRETARY OF STATE

MISSOURI REGISTER

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Documents will be accepted for filing on all regular workdays from 8:00 a.m. until 5:00 p.m. We encourage early filings to facilitate the timely publication of the *Missouri Register*. Orders of Rulemaking appearing in the *Missouri Register* will be published in the *Code of State Regulations* and become effective as listed in the chart above. Advance notice of large volume filings will facilitate their timely publication. We reserve the right to change the schedule due to special circumstances. Please check the latest publication to verify that no changes have been made in this schedule. To review the entire year's schedule, please check out the website at <http://www.sos.mo.gov/adrules/pubsched.asp>

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HOW TO CITE RULES AND RSMo

RULES—Cite material in the *Missouri Register* by volume and page number, for example, Vol. 28, *Missouri Register*, page 27. The approved short form of citation is 28 MoReg 27.

The rules are codified in the *Code of State Regulations* in this system—

Title	Code of State Regulations	Division	Chapter	Rule
1	CSR	10-	1.	010
Department		Agency, Division	General area regulated	Specific area regulated

They are properly cited by using the full citation , i.e., 1 CSR 10-1.010.

Each department of state government is assigned a title. Each agency or division within the department is assigned a division number. The agency then groups its rules into general subject matter areas called chapters and specific areas called rules. Within a rule, the first breakdown is called a section and is designated as (1). Subsection is (A) with further breakdown into paragraph 1., subparagraph A., part (I), subpart (a), item I. and subitem a.

RSMo—The most recent version of the statute containing the section number and the date.

Rules appearing under this heading are filed under the authority granted by section 536.025, RSMo 2000. An emergency rule may be adopted by an agency if the agency finds that an immediate danger to the public health, safety, or welfare, or a compelling governmental interest requires emergency action; follows procedures best calculated to assure fairness to all interested persons and parties under the circumstances; follows procedures which comply with the protections extended by the *Missouri* and the *United States Constitutions*; limits the scope of such rule to the circumstances creating an emergency and requiring emergency procedure, and at the time of or prior to the adoption of such rule files with the secretary of state the text of the rule together with the specific facts, reasons, and findings which support its conclusion that there is an immediate danger to the public health, safety, or welfare which can be met only through the adoption of such rule and its reasons for concluding that the procedure employed is fair to all interested persons and parties under the circumstances.

Rules filed as emergency rules may be effective not less than ten (10) days after filing or at such later date as may be specified in the rule and may be terminated at any time by the state agency by filing an order with the secretary of state fixing the date of such termination, which order shall be published by the secretary of state in the *Missouri Register* as soon as practicable.

All emergency rules must state the period during which they are in effect, and in no case can they be in effect more than one hundred eighty (180) calendar days or thirty (30) legislative days, whichever period is longer. Emergency rules are not renewable, although an agency may at any time adopt an identical rule under the normal rulemaking procedures.

**Title 20—DEPARTMENT OF INSURANCE,
FINANCIAL INSTITUTIONS AND PROFESSIONAL
REGISTRATION
Division 2255—Missouri Board for Respiratory Care
Chapter 1—General Rules**

EMERGENCY AMENDMENT

20 CSR 2255-1.040 Fees. The Missouri Board for Respiratory Care is proposing to add section (3).

PURPOSE: *The Missouri Board for Respiratory Care is statutorily obligated to enforce and administer the provisions of sections 334.800 to 334.930, RSMo, governing the practice of respiratory care. Pursuant to section 334.850, RSMo, the board shall set the appropriate amount of fees by rule, so that the revenue produced shall not substantially exceed the cost and expense of administering the provisions of sections 334.800 to 334.930, RSMo. Based on the board's five- (5-) year projections, the board finds it necessary to reduce renewal fees for respiratory care therapists.*

Licenses expire on July 31, 2016, therefore, renewal notices will be mailed in May 2016. Any respiratory care practitioner wishing to renew their license for the 2016 renewal period will be assessed the decreased renewal fee. Without this emergency amendment the decreased fee requirement will not be effective in time for the renewal notice and the board will collect more revenue than it is statutorily authorized to collect.

EMERGENCY STATEMENT: *The Missouri Board for Respiratory Care is statutorily obligated to set all fees, by regulation, necessary to administer the provisions of sections 334.850 to 334.930, RSMo. Pursuant to section 334.850, RSMo, the board shall set the appropriate amount of fees by rule, so that the revenue produced shall not substantially exceed the cost and expense of administering the provisions of sections 334.850 to 334.930, RSMo. Therefore, the board is proposing to decrease 2016 renewal fees for Missouri respiratory care therapists from thirty dollars (\$30) to five dollars (\$5) and the respiratory care therapists inactive license renewal fee from twenty dollars (\$20) to five dollars (\$5). Renewal notices will be mailed the first week of May 2016. Without this emergency amendment, the decreased fee requirements will not be effective prior to renewal notices being mailed and the board will collect more revenue than it is statutorily authorized to collect. The scope of the emergency amendment is limited to the circumstances creating the emergency and complies with the protections extended in the *Missouri* and *United States Constitutions*. In developing this emergency amendment, the board has determined that the fee decrease is necessary for the 2016 renewal period to prevent funds from exceeding the maximum fund balance thereby resulting in a transfer from the fund to general revenue as set forth in section 334.850, RSMo. Pursuant to section 324.001.10, RSMo, a compelling governmental interest is deemed to exist for the purposes of section 536.025, RSMo, for licensure fees to be reduced by emergency rule, if the projected fund balance of any agency assigned to the Division of Professional Registration is reasonably expected to exceed an amount that would require transfer from that fund to general revenue. The board believes this emergency amendment to be fair to all interested parties under the circumstances. This emergency amendment was filed April 1, 2016, becomes effective April 11, 2016, and expires January 18, 2017.*

(3) To ensure compliance with section 334.850, RSMo, the following renewal fees shall be effective from May 1, 2016 to July 31, 2016:

(A) Biennial License Renewal fee	\$5
(B) Biennial Inactive License Renewal fee	\$5

AUTHORITY: *section 334.840.2, RSMo 2000, and section 334.850, RSMo Supp. 2013. This rule originally filed as 4 CSR 255-1.040. Emergency rule filed June 25, 1998, effective July 6, 1998, expired Feb. 25, 1999. Original rule filed June 25, 1998, effective Jan. 30, 1999. For intervening history, please consult the *Code of State Regulations*. Emergency amendment filed April 1, 2016, effective April 11, 2016, expires Jan. 18, 2017. A proposed amendment covering this same material will be published in this issue of the *Missouri Register*.*

Under this heading will appear the text of proposed rules and changes. The notice of proposed rulemaking is required to contain an explanation of any new rule or any change in an existing rule and the reasons therefor. This is set out in the Purpose section with each rule. Also required is a citation to the legal authority to make rules. This appears following the text of the rule, after the word "Authority."

Entirely new rules are printed without any special symbolology under the heading of proposed rule. If an existing rule is to be amended or rescinded, it will have a heading of proposed amendment or proposed rescission. Rules which are proposed to be amended will have new matter printed in boldface type and matter to be deleted placed in brackets.

An important function of the *Missouri Register* is to solicit and encourage public participation in the rulemaking process. The law provides that for every proposed rule, amendment, or rescission there must be a notice that anyone may comment on the proposed action. This comment may take different forms.

If an agency is required by statute to hold a public hearing before making any new rules, then a Notice of Public Hearing will appear following the text of the rule. Hearing dates must be at least thirty (30) days after publication of the notice in the *Missouri Register*. If no hearing is planned or required, the agency must give a Notice to Submit Comments. This allows anyone to file statements in support of or in opposition to the proposed action with the agency within a specified time, no less than thirty (30) days after publication of the notice in the *Missouri Register*.

An agency may hold a public hearing on a rule even though not required by law to hold one. If an agency allows comments to be received following the hearing date, the close of comments date will be used as the beginning day in the ninety- (90-) day-count necessary for the filing of the order of rulemaking.

If an agency decides to hold a public hearing after planning not to, it must withdraw the earlier notice and file a new notice of proposed rulemaking and schedule a hearing for a date not less than thirty (30) days from the date of publication of the new notice.

Proposed Amendment Text Reminder:

Boldface text indicates new matter.

[Bracketed text indicates matter being deleted.]

**Title 2—DEPARTMENT OF AGRICULTURE
Division 30—Animal Health
Chapter 10—Food Safety and Meat Inspection**

PROPOSED AMENDMENT

2 CSR 30-10.010 Inspection of Meat and Poultry. The director is amending section (2).

*PURPOSE: This amendment ensures that the current rule language clearly includes the most recent publication date of Part 300 to the end of Title 9, the **Code of Federal Regulations** for the Missouri Meat and Poultry Inspection Program to be in compliance with the federal regulations and maintain "equal to" status as determined by the United States Department of Agriculture/Food Safety and Inspection Service.*

(2) The standards used to inspect Missouri meat and poultry slaugh-

ter and processing shall be those shown in Part 300 to end of Title 9, the *Code of Federal Regulations* (January [2014] **2016**), herein incorporated by reference and made a part of this rule as published by the United States Superintendent of Documents, 732 N Capitol Street NW, Washington, DC 20402-0001, phone: toll-free (866) 512-1800, DC area (202) 512-1800, website: <http://bookstore.gpo.gov>. This rule does not incorporate any subsequent amendments or additions.

*AUTHORITY: section 265.020, RSMo 2000. Original rule filed Sept. 14, 2000, effective March 30, 2001. For intervening history, please consult the **Code of State Regulations**. Emergency amendment filed Oct. 2, 2015, effective Oct. 12, 2015, expired April 18, 2016. Amended: Filed March 23, 2016.*

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COSTS: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed amendment with the Missouri Department of Agriculture, Dr. Harold Treese, PO Box 630, Jefferson City, MO 65102 or by email to Harold.Treese@mda.mo.gov. To be considered comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.*

**Title 2—DEPARTMENT OF AGRICULTURE
Division 80—State Milk Board
Chapter 5—Inspections**

PROPOSED AMENDMENT

2 CSR 80-5.010 Inspection Fees. The board is amending the purpose and section (1).

PURPOSE: The proposed amendment updates the fiscal year, no changes to the inspection fee.

*PURPOSE: This rule complies with section 196.945, RSMo, to set inspection fees for Fiscal Year [2016] **2017** for milk produced on farms inspected by the State Milk Board and milk imported from points beyond the limits of routine inspection.*

(1) The inspection fee for Fiscal Year [2016] **2017** (July 1, [2015] **2016**–June 30, [2016] **2017**) shall be five cents (5¢) per hundred weight on milk produced on farms inspected by the State Milk Board or its contracted local authority and four and a half cents (4.5¢) per hundred weight on milk imported from areas beyond the points of routine inspection.

*AUTHORITY: section 196.939, RSMo 2000. Original rule filed April 12, 1977, effective Sept. 11, 1977. For intervening history, please consult the **Code of State Regulations**. Amended: Filed March 22, 2016.*

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the State Milk Board, 1616 Missouri Boulevard, Jefferson City, MO 65109. To be considered, comments must be received with in thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

Title 2—DEPARTMENT OF AGRICULTURE
Division 100—Missouri Agricultural and Small Business
Development Authority
Chapter 11—Missouri Dairy Revitalization Programs

PROPOSED RULE

2 CSR 100-11.010 Dairy Producer Margin Insurance Premium Assistance Program

PURPOSE: This rule describes eligibility and application procedures for the dairy producer margin insurance premium assistance program.

(1) Definitions. As used in this rule, the following shall mean:

(A) Missouri Agricultural and Small Business Development Authority (MASBDA)—the authority. The Missouri Agricultural and Small Business Development Authority was created by Chapter 348, RSMo;

(B) Eligible Dairy Producer—The authorized representative (must match name of representative on the United States Department of Agriculture (USDA) Margin Protection Program (MPP)-Dairy enrollment form) of a dairy operation located in Missouri who provides proof of fully paid participation in the federal Margin Protection Program for Dairy (MPP-Dairy);

(C) Federal Premium—Amount paid to the USDA for participation in the Margin Protection Program for Dairy (MPP-Dairy) on an annual basis;

(D) Margin Protection Program—The federal Margin Protection Program for Dairy (MPP-Dairy) contained in the federal Agricultural Act of 2014 (The Farm Bill);

(E) Margin Protection Premium Reimbursement Rate—Seventy percent (70%) of the federal premium payment, up to a maximum premium reimbursement rate of thirty-four (.34) cents per hundredweight of milk, as certified on the USDA MPP-Dairy enrollment form;

(F) Pounds of Production—Producer's production history measured in pounds for the dairy operation, as certified on the USDA MPP-Dairy enrollment form; and

(G) USDA/FSA—United States Department of Agriculture Farm Service Agency is the federal agency that administers the Margin Protection Program for Dairy Producers (MPP-Dairy).

(2) Operation of the Program.

(A) Eligibility—Applicant must be a dairy producer in the state of Missouri who participates in the federal Margin Protection Program for Dairy.

(B) Application—Dairy producers who wish to be considered for the program shall apply with the Missouri Agricultural and Small Business Development Authority on a form or forms provided by the authority prior to January first of each year. The authority will determine, on an annual basis, what documents are required to be submitted with the application to determine eligibility.

(C) Allocation—Upon approval by the authority, the eligible applicant shall receive reimbursement of seventy percent (70%) of the paid annual premium up to a maximum premium reimbursement rate of thirty-four (.34) cents per hundredweight of milk. Funding is subject to cash availability and current appropriation authority. If eligible application amounts exceed cash availability and current appropriation authority, reimbursement payments will be disbursed on a pro

rata basis.

(D) Repayment of premium benefits—The authority may revoke, in full or part, any reimbursement payments if—1) any representation made to the authority in connection with an application proves to have been false when made; or 2) the application violates any conditions established by the authority.

(3) The Missouri Agricultural and Small Business Development Authority may charge an application fee in an amount to be determined on an annual basis to cover the costs associated with the implementation of the program.

AUTHORITY: section 261.295, RSMo Supp. 2015. Original rule filed March 31, 2016.

PUBLIC COST: This proposed rule will result in an aggregate public cost of \$2,820,000 to \$16,647,860.

PRIVATE COST: This proposed rule will result in an aggregate private cost of twenty-four thousand seven hundred dollars (\$24,700).

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Missouri Agricultural and Small Business Development Authority, PO Box 630, 1616 Missouri Boulevard, Jefferson City, MO 65102. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**FISCAL NOTE
PUBLIC COST**

- I. Department Title: Department of Agriculture**
Division Title: Missouri Agricultural and Small Business Development Authority
Chapter Title: Missouri Dairy Revitalization Program

Rule Number and Name:	2 CSR 100-11.010 Dairy Producer Margin Insurance Premium Assistance Program
Type of Rulemaking:	Proposed Rule

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
MO Department of Agriculture (MDA)	\$2,820,000 to \$16,647,860 over five (5) years

III. WORKSHEET

\$564,000 in the first year and \$564,000 for the next year.

According to actual enrollment numbers for the Calendar Year 2015 Margin Protection Program (MPP-Dairy), provided by the Missouri State FSA Office, 494 producers have enrolled at a coverage level requiring an annual premium payment. (Enrollment at the "catastrophic" level of \$4.00 per cwt (hundredweight) does not require a premium payment for coverage.) Total premiums paid to FSA by these 494 producers equal \$805,395.25.

Therefore, actual total reimbursements due to eligible producers in FY 16 under the Dairy Producer Margin Insurance Premium Assistance Program is: \$563,776.68. ($\$805,395.25 \times 70\% = \$563,776.68$) MDA assumes similar enrollment for calendar year 2016 and thus similar payment exposure for FY 17.

IV. ASSUMPTIONS

Officials from the Department of Agriculture (MDA) assume that operational cost of the program will be covered by application fees. If not, MASBDA has requested \$20,000 for expenses to administer the Dairy Producer Margin Insurance Premium Assistance Program and Dairy Scholars Program.

MDA assumes current staffing would be able to handle any additional workload from this provision.

MDA assumes the continued operation of dairies in Missouri will have a positive impact on revenues generated for the program and there will be adequate revenue from the sale of dairy products as defined in Section 196.525 and 196.931, RSMo. According to the *Missouri Dairy Industry Revitalization Study* completed in January, 2015 by the University of Missouri Extension Commercial Agriculture Program, adjusting the overall industry economic output by the RPC (regional purchasing coefficient), the economic output effect of one dairy cow in Missouri was \$14,464 in 2013.

According to actual enrollment numbers for the Calendar Year 2015 Margin Protection Program (MPP-Dairy), provided by the Missouri State FSA Office, 494 producers have enrolled at a coverage level requiring an annual premium payment. (Enrollment at the "catastrophic" level of \$4.00 per cwt (hundredweight) does not require a premium payment for coverage.) Total premiums paid to FSA by these 494 producers equal \$805,395.25.

MDA assumes Dairy Margin Insurance Program Reimbursement costs would be \$564,000 for Fiscal Year 2016, based on actual enrollment in the federal Margin Protection Program –Dairy for Calendar Year 2015. ($\$805,395.25 \times 70\%$ reimbursement rate = \$563,776.68)

However, maximum annual reimbursement throughout the next five years could reach \$3,329,572.

The actual total reimbursements due to eligible producers in FY 16 under the Dairy Producer Margin Insurance Premium Assistance Program is: \$563,776.68. ($\$805,395.25 \times 70\% = \$563,776.68$) MDA assumes similar enrollment for calendar year 2016 and thus similar payment exposure for FY 17.

Depending on nationwide milk prices and margins, which trigger insurance payments under the federal Margin Protection Program, and partial premium reimbursements under the Dairy Margin Insurance Program, enrollment in both programs could increase, with producers choosing higher coverage levels in the federal program. MDA has provided the following formula as a basis for program costs at \$8.00 margin, the highest level of coverage, with maximum estimated producer enrollment:

MDA assumes maximum program costs are based on the following criteria (Actual milk production may vary year to year based on factors such as weather and milk prices. 2014 production is used here for convenience).

- 2014 Missouri Milk production totaled 13,830,000 cwt, up 2.5% from 2013
 - 75% of the milk produced comes from herds producing less than 4 million lbs.
 - 25% of the milk produced comes from herds producing more than 4 million lbs.
-
- Less than 4 million lbs of milk, the premium is \$0.475/cwt at \$8.00 margin.
 - More than 4 million lbs of milk, the premium is \$1.36/cwt at \$8.00 margin.
 - 80% of Missouri dairies will participate in the program.
- $13,830,000 \text{ cwt} \times 75\% \times 90\% \times (\$0.475 \times 70\%) \$3.325 + (13,830,000 \times 25\% \times 90\% \times (\$3.34 \text{ maximum reimbursement}) - \$4,161,966 \times 80\% \text{ participation} = \$3,329,572$

The University of Missouri (MU) is tasked annually under HB 259 to estimate the sales tax revenue generated in the state from the sales of dairy products during the preceding fiscal year by October 1. The data available for the 52 week period ending April 19, 2015 (most recent available at this time), it is estimated that a total of \$14,354,653 in Missouri dairy sales tax revenue was generated for FY 2015. HB 259 stipulates that no more than 40 percent of dairy sales tax revenue in the previous fiscal year can be appropriated to fund the dairy revitalization bill, suggesting an effective cap of \$5,741,861 for FY 2016 appropriations, well above the cost of \$564,000 based on actual 2015 enrollment in the federal Margin Protection Program Dairy (MPP-Dairy). The complete MU report is available at <http://amap.missouri.edu/images/research/MODySalesTax2015.pdf>.

FISCAL NOTE**PRIVATE COST****I. RULE NUMBER**

Rule Number and Name	2 CSR 100-11.010 Dairy Producer Margin Insurance Premium Assistance Program
Type of Rulemaking	Proposed Rule

II. SUMMARY OF FISCAL IMPACT

Estimate of the number of entities by class which would likely be affected by the adoption of the proposed rule;	Classification by types of the business entities which would likely be affected:	Estimate in the aggregate as to the cost of compliance with the rule by the affected entities:
494	Dairy Producers	\$24,700.00

III. Worksheet

Eligible Missouri producers 494 x \$50.00 application fee = \$24,700.00. By applying for reimbursement, the applicants could receive in total an estimated benefit in insurance premium reimbursement of approximately \$ 600,000.

IV. Assumptions

An application fee of \$50.00 will be charged. According to the Farm Services Agency (FSA), there are 494 Missouri producers that have signed up for coverage under the Margin Protection Program for Dairy (MPP-Dairy). This group of producers may apply for the Dairy Producer Margin Insurance Premium Assistance Program.

Title 2—DEPARTMENT OF AGRICULTURE
Division 100—Missouri Agricultural and Small Business
Development Authority
Chapter 11—Missouri Dairy Revitalization Programs

PROPOSED RULE

2 CSR 100-11.020 Missouri Dairy Scholars Program

PURPOSE: This rule describes eligibility and application procedures for the Missouri Dairy Scholars Program.

(1) Definitions. As used in this rule, the following shall mean:

(A) Agriculture-Related Degree—Programs offered by a two- (2-) year or four- (4-) year college or university in Missouri that include, but may not be limited to, the following program areas:

1. Agricultural Business/Economics;
2. Agricultural Education;
3. Agricultural Equipment/Power/Machinery;
4. Agricultural Communications/Journalism;
5. Agricultural Production;
6. Animal Health;
7. Biotechnology;
8. Farm Management;
9. Food Science/Nutrition;
10. Horticulture/Plant Science;
11. Landscape/Nursery/Turf Management; and
12. Soils;

(B) Dairy-Related Internship—a paid or unpaid work experience for at least three (3) months on a dairy farm or, with a dairy cooperative, dairy manufacturing plant, dairy equipment or feed or input provider, an agribusiness, commodity organization, or allied dairy service provider;

(C) Department—the Missouri Department of Agriculture;

(D) Missouri Agriculture Industry—farms and ranches involved in the production of food products; the agriculture supply and service businesses that support farmers and ranchers; the cooperatives, processors, and manufacturers that provide value added services and help transform the farmer's agricultural production into higher value products; and

(E) Scholarship—Payment in the amount of five thousand dollars (\$5,000), subject to appropriations to assist with the cost of an eligible student's tuition and fees at a two- (2-) year or four- (4-) year college or university in Missouri.

(2) Operation of the Program.

(A) Application—Eligible students as defined in section 261.285.3, RSMo, must apply to the Missouri Department of Agriculture on forms provided by the department. On an annual basis, the department will establish program guidelines and a deadline date for the acceptance of applications.

(B) Allocation—Upon approval by the department, the eligible student applicant will receive an award letter and scholarship funds will be forwarded to the college or university that the student identifies in the application. Funding is subject to cash availability and current appropriation authority.

(C) Repayment of scholarship benefits—The department may revoke, in full or part, any payments if—1) any representation made to the department in connection with an application proves to have been false when made; 2) the applicant violates any conditions established by the department; or 3) the applicant becomes ineligible for any reason under section 261.285, RSMo.

AUTHORITY: section 261.295, RSMo Supp. 2015. Original rule filed March 31, 2016.

PUBLIC COST: This proposed rule will result in an aggregate public cost of two (2) million dollars.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Missouri Agricultural and Small Business Development Authority, PO Box 630, 1616 Missouri Boulevard, Jefferson City, MO 65102. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.

**FISCAL NOTE
PUBLIC COST**

- I. Department Title:** Department of Agriculture
Division Title: Missouri Agricultural and Small Business Development Authority
Chapter Title: Missouri Dairy Revitalization Programs

Rule Number and Name:	2 CSR 100 – 11.020 Missouri Dairy Scholars Program
Type of Rulemaking:	Proposed Rule

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
MO Department of Agriculture (MDA)	\$2,000,000 over five (5) years

III. WORKSHEET

\$400,000 in the first year, and \$400,000 in subsequent years to fund up to 80 scholarships annually in the amount of \$5,000 each to assist with the cost of eligible students' tuition and fees at a two-year or four-year college or university in Missouri. This amount shall be paid out of the Missouri dairy industry revitalization fund created in section 261.275 RSMo. Supp 2015.

Year 1

\$400,000 (\$5,000 scholarships * 80 students)

Years 2-5

\$400,000 (\$5,000 scholarships * 80 students)

Total Cost = \$2,000,000 (\$400,000 * 5 years)

IV. ASSUMPTIONS

- 1) MDA is required to implement and administer the Missouri Dairy Scholars Program established under section 261.285 RSMo. MDA has asked the Missouri Agricultural and Small Business Development Authority (MASBDA) to administer the program on their behalf due to MASBDA's experience in administering several similar programs.
- 2) The Missouri Dairy Scholars Program shall, upon appropriation, provide up to 80 scholarships annually in the amount of \$5,000 each for eligible students in an agriculture-related degree program at a two or four year Missouri college or University who 1) works on a dairy farm or has a dairy-related internship for at least three months of each year, and 2) signs an agreement with MDA in which the recipient agrees to work in the agricultural industry in Missouri for at least two years for every one year the recipient received the Missouri dairy scholarship.

**Title 10—DEPARTMENT OF NATURAL RESOURCES
Division 10—Air Conservation Commission
Chapter 6—Air Quality Standards, Definitions, Sampling
and Reference Methods and Air Pollution Control
Regulations for the Entire State of Missouri**

PROPOSED AMENDMENT

10 CSR 10-6.220 Restriction of Emission of Visible Air Contaminants. The commission proposes to amend the rule purpose and sections (1)–(5). If the commission adopts this rule action, the department intends to submit this rule amendment to the U.S. Environmental Protection Agency to replace the current rule that is in the Missouri State Implementation Plan. The evidence supporting the need for this proposed rulemaking is available for viewing at the Missouri Department of Natural Resources' Air Pollution Control Program at the address listed in the Notice of Public Hearing at the end of this rule. More information concerning this rulemaking can be found at the Missouri Department of Natural Resources' Environmental Regulatory Agenda website, www.dnr.mo.gov/regis/index.html.

PURPOSE: This amendment removes a statement from the compliance and performance testing provisions that does not meet Clean Air Act requirements, adds exemptions for emission units regulated by stricter federal and state regulations or that do not have the capability of exceeding the emission limits of this rule, and adds an alternative test method. The evidence supporting the need for this proposed rulemaking, per 536.016, RSMo, is Federal Register notice 78 FR 12460, dated February 22, 2013.

PURPOSE: This rule specifies the maximum allowable opacity of visible air contaminant emissions, unless specifically exempt or regulated by 10 CSR 10-6.070 and requires the use of continuous monitoring systems [(COMS)] (CMS) on certain air contaminant [sources] emission units.

(1) **Applicability.** This rule applies to all sources of visible emissions, **excluding water vapor**, throughout the state of Missouri with the exception of the following:

(A) Internal combustion engines *[operated outside the Kansas City or St. Louis metropolitan areas and stationary internal combustion engines operated in the Kansas City or St. Louis metropolitan areas]*;

(G) Truck dumping of nonmetallic minerals into any screening operation, feed hopper, or crusher;

(H) Emission *[sources] units* regulated by 10 CSR 10-6.070 and the provisions of 40 CFR *[part]* 60, promulgated as of July 1, *[2007]* **2013**, and hereby incorporated by reference in this rule, as published by the U.S. Government Printing Office, 732 N Capitol Street NW, Washington, DC 20401. This rule does not incorporate any subsequent amendments or additions; *[and]*

(I) Any open burning that is exempt from open burning rule 10 CSR 10-6.045~~/.;]~~;

(J) Emission units regulated by 40 CFR 63 subpart DDDDD—*National Emission Standards for Hazardous Air Pollutants for Major Sources: Industrial, Commercial, and Institutional Boilers and Process Heaters* that meet one (1) of the following criteria:

1. Constructed or reconstructed after June 4, 2010;

2. The unit is subject to a ten percent (10%) opacity limit as described in Table 4 of 40 CFR 63 subpart DDDDD; or

3. The unit is in Table 2 of 40 CFR 63 subpart DDDDD and has a filterable particulate matter limitation of less than or equal to 4E-02 pounds per million British thermal units (lbs/MMBtu);

(K) Fugitive emissions subject to 10 CSR 10-6.170;

(L) Any emission unit burning only natural gas, landfill gas, propane, liquefied petroleum gas, digester gas, or refinery gas;

(M) Emission units regulated by 40 CFR 63 subpart JJJJJ—*National Emission Standards for Hazardous Air Pollutants for*

Industrial, Commercial, and Institutional Boilers Area Sources that meet all of the following criteria:

1. Constructed or reconstructed after June 4, 2010;

2. In compliance with the 3.0E-02 lbs/MMBtu filterable particulate matter emission limit described in Table 1 of 40 CFR 63 subpart JJJJJ or maintaining opacity to less than or equal to 10 percent as described in Table 3 of 40 CFR 63 subpart JJJJJ; and

3. Demonstrating compliance with a continuous monitoring system (CMS), including a continuous emission monitoring system (CEMS), a continuous opacity monitoring system (COMS), or a continuous parameter monitoring system (CPMS);

(N) Emission units regulated by 40 CFR 63 subpart UUUU—*Mercury and Air Toxics Standards*, and demonstrating compliance with a particulate matter continuous emission monitoring system; and

(O) Emission units that are contained within and emit only within a building space. This does not include emission units with a collection device vented outside the building space.

(2) **Definitions.** Definitions of certain terms specified in this rule may be found in 10 CSR 10-6.020.

[(A) Capacity factor—Ratio (expressed as a percentage) of a power generating unit's actual annual electric output (expressed in Mwe hr) divided by the unit's nameplate capacity multiplied by 8,760 hours.

(B) Continuous Opacity Monitoring System (COMS)—All equipment required to continuously measure and record the opacity of emissions within a stack or duct. Continuous Opacity Monitoring Systems consist of sample interface, analyzer and data recorder components and usually include, at a minimum: transmissometers, transmissometer control equipment, and data transmission, acquisition, and recording equipment.

(C) Six (6)-minute period—A three hundred sixty (360) consecutive second time interval. Six (6)-minute block averages shall be utilized for COMS data per the provisions of Appendix B to 40 CFR part 60, Performance Specification 1, promulgated as of July 1, 2007, and hereby incorporated by reference in this rule, as published by the U.S. Government Printing Office, 732 N Capitol Street NW, Washington, DC 20401. This rule does not incorporate any subsequent amendments or additions.

(D) Smoke generating device—A specialized piece of equipment which is not an integral part of a commercial, industrial or manufacturing process and whose sole purpose is the creation and dispersion of fine solid or liquid particles in a gaseous medium.

(E) Source—Any part or activity of an installation that emits or has the potential to emit any regulated air pollutant.

(F) Definitions of certain terms specified in this rule, other than those specified in this rule section, may be found in 10 CSR 10-6.020.]

(3) **General Provisions.**

(A) **Visible Emissions Limitations.**

[(A)]1. Maximum Visible Emissions Limitations. Unless specified otherwise in this rule, no owner or [other person] operator shall cause or permit to be discharged into the atmosphere from any [source] emission unit, not exempted under this rule, any visible emissions greater than the limitations in the following table for any continuous six (6)-minute period as measured by the test method used to demonstrate compliance with this rule:

Area of State	Visible Emission Limitations	
	Existing <i>[Sources]</i> Emission Units	New <i>[Sources]</i> Emission Units
Kansas City Metropolitan Area	20%	20%
St. Louis Metropolitan Area	20%*	20%
Springfield-Greene County Area	40%	20%
Outstate Area	40%	20%

*Exception: Existing *[sources]* emission units in the St. Louis metropolitan area that are not incinerators and emit less than twenty-five (25) lbs/hr of particulate matter shall be limited to forty percent (40%) opacity.

[(B)]2. Visible Emissions Limitations, Exceptions Allowed In One (1) **Continuous** Six (6)-Minute Period. The visible emissions limitations in the following table shall be allowed for *[a period not aggregating more than]* one (1) **continuous** six (6)-minute period in any sixty (60) minutes **as measured by the test method used to demonstrate compliance with this rule:**

Area of State	Visible Emission Limitations, Exceptions	
	Existing <i>[Sources]</i> Emission Units	New <i>[Sources]</i> Emission Units
Kansas City Metropolitan Area	60%**	60%**
St. Louis Metropolitan Area	40%	40%
Springfield-Greene County Area	60%**	60%**
Outstate Area	60%	60%

**This exception does not apply to existing and new incinerators in the Kansas City metropolitan area and Springfield-Greene County.

[(C)] **Visible emissions over the limitations shown in subsection (3)(B) of this rule are in violation of this rule unless the director determines that the excess emissions do not warrant enforcement action based on data submitted under 10 CSR 10-6.050 Start-Up, Shutdown and Malfunction Conditions.**

[(D)](B) Failure to meet the requirements of subsection (3)(A) solely because of the presence of uncombined water shall not be a violation of this rule.

[(E)] **The following emission sources shall have COMS installed, calibrated, maintained and operated in accordance with 40 CFR part 60, Performance Specification 1:**

1. **Coal-fired steam generating units with maximum heat input rate greater than two hundred fifty (250) million British thermal units (Btus)/hour. Exemption: Coal-fired steam generating units that have an annual boiler capacity factor of thirty percent (30%) or less are exempt from this requirement;**

2. **Portland cement calcining kiln operations; and**

3. **Sources that require COMS under 10 CSR 10-6.070 New Source Performance Regulations.**

[(F)] **All sources shall have the opacity of visible emissions determined by one (1) of the methods in section (5) of this rule.]**

[(G)](C) **Compliance Determination. Compliance for any *[source]* emission unit to which this rule applies shall be determined from opacity measurements taken in accordance with subsection (3)(E)(D) or (3)(F)(E) of this rule. *[If a COMS is malfunctioning, a non-department qualified observer measurement may be used as a temporary substitute.]* If opacity measurements taken by a non-department qualified observer differ from visual measurements taken by a qualified department observer, the qualified department observer's opacity measurements shall be used to determine compliance.**

(D) The following emission units shall install a CMS in accordance with subsection (3)(F) of this rule:

1. Unless exempt under section (1) of this rule, coal-fired steam generating units with maximum heat input rate greater than two hundred fifty (250) million British thermal units (Btus)/hour. Exemption: Coal-fired steam generating units that have an annual boiler capacity factor of thirty percent (30%) or less are exempt from this requirement; and

2. Portland cement calcining kiln operations.

(E) **Unless otherwise specified in this rule, owners or operators shall have the opacity of visible emissions determined by one (1) of the methods in section (5) of this rule.**

[(H)] **Continuous Opacity Monitoring Systems (COMS) General Requirements.]**

(F) **Continuous Monitoring Requirements. Sources with emission units that are required to install a CMS must select one (1) of the following options:**

1. Install, calibrate, and maintain a COMS according to the following conditions:

[1.]A. **Source operating time includes any time fuel is being combusted and/or a fan is being operated./;**

[2.]B. **Cycling time. Cycling times include the total time a monitoring system requires to sample, analyze, and record an emission measurement. Continuous monitoring systems for measuring opacity shall complete a minimum of one (1) cycle of operation (sampling, analyzing, and data recording) for each successive ten (10)-second period./;**

[3.]C. **Certification. All COMS shall be certified by the director after review and acceptance of a demonstration of conformance with 40 CFR *[Part]* 60, Appendix B, Performance Specification 1./;**

[4.]D. **Audit authority. All COMS shall be subject to audits conducted by the department, and all COMS records shall be made available upon request to department personnel./; or**

*[5.]2. *[Alternative monitoring methods.]** **Install, calibrate, and maintain an alternative CMS according to the following conditions:**

A. All alternative CMS, monitoring systems requirements, system locations, reporting and record keeping requirements, and procedures for operation and maintenance *[which do not meet the requirements of this rule]* must be approved by the staff director./ Submittals for approval determination must—] and the U.S. Environmental Protection Agency (EPA); and incorporated into this rule and the state implementation plan (SIP) prior to implementation;

[A.]B. **Demonstrate that a requirement of *[subsection (3)(H), (4)(A) and/or (4)(B)]* paragraph (3)(F)1. or section (4) of this rule cannot be practically met; and**

[B.]C. **Demonstrate that the alternative CMS produces results that adequately verify compliance.**

(G) If a CMS is malfunctioning, a non-department qualified observer measurement may be used as a temporary substitute.

[(I)](H) **Time Schedule for Compliance.**

1. All new *[sources]* emission units shall comply when operations begin; and

2. All existing *[sources]* emission units shall comply as of the effective date of this rule.

(4) **Reporting and Record Keeping.**

(A) COMS Reporting. Owners or operators *[of sources]* required to install COMS shall submit a quarterly written report to the director. All quarterly reports shall be postmarked no later than the thirtieth day following the end of each calendar quarter and shall include the following emissions data:

1. **A summary including total time for each cause of excess emissions and/or monitor downtime;**

2. **Nature and cause of excess emissions, if known;**

3. **The six (6)-minute average opacity values greater than the opacity emission requirements (The average of the values shall be**

obtained by using the procedures specified in the Reference Method used to determine the opacity of the visible emissions);

4. The date and time identifying each period during which the COMS was inoperative (except for zero and span checks), including the nature and frequency of system repairs or adjustments that were made during these times; and

5. If no excess emissions have occurred during the reporting period and the COMS has not been inoperative, repaired or adjusted, this information shall be stated in the report.

(B) COMS Records to be Maintained. Owners or operators of affected *[sources]* emission units shall maintain a file (hard copy or electronic version) of the following information for a minimum of two (2) years from the date the data was collected:

1. All information reported in the quarterly summaries; and

2. All six (6)-minute opacity averages and daily Quality Assurance (QA)/Quality Control (QC) records.

(5) Test Methods.

(A) *[Emissions from Stationary Sources—Use one (1) of the following four (4) methods:*

1.] Qualified observer in accordance with 10 CSR 10-6.030(9)(A), *[Reference]* Method 9—Visual Determination of the Opacity of Emissions from Stationary Sources[.].

[2. Qualified observer in accordance with the provisions of 40 CFR part 51, Appendix M—Recommended Test Methods, Method 203A—Visual Determination of Opacity of Emissions from Stationary Sources for Time-Averaged Regulations, promulgated as of July 1, 2007, and hereby incorporated by reference in this rule, as published by the U.S. Government Printing Office, 732 N Capitol Street NW, Washington, DC 20401. This rule does not incorporate any subsequent amendments or additions;

3. Qualified observer in accordance with the provisions of 40 CFR part 51, Appendix M—Recommended Test Methods, Method 203B—Visual Determination of Opacity of Emissions from Stationary Sources for Time-Exception Regulations, promulgated as of July 1, 2007, and hereby incorporated by reference in this rule, as published by the U.S. Government Printing Office, 732 N Capitol Street NW, Washington, DC 20401. This rule does not incorporate any subsequent amendments or additions; or

4. Continuous Opacity Monitoring System that complies with and is installed, calibrated, maintained, and operated in accordance with proposed Test Method 203—Visual Determination of the Opacity of Emissions from Stationary Sources by Continuous Opacity Monitoring Systems (as proposed in the October 7, 1992, Federal Register, Volume 57, pp. 46114–46119).]

(B) *[Emissions from Mobile Internal Combustion Engines—Use a qualified observer in accordance with the provisions of 40 CFR part 60, Appendix A—Test Methods, Method 22—Visual Determination of Fugitive Emissions from Material Sources and Smoke Emissions from Flares, promulgated as of July 1, 2007, and hereby incorporated by reference in this rule, as published by the U.S. Government Printing Office, 732 N Capitol Street NW, Washington, DC 20401. This rule does not incorporate any subsequent amendments or additions.] Photogrammetric opacity measurement in accordance with EPA Method ALT-082—Digital camera opacity technique.*

(C) *[Fugitive Emissions from Material Sources, Smoke Emissions from Flares and As Required by Permit Condition—Use a qualified observer in accordance with the provisions of 40 CFR part 60, Appendix A—Test Methods, Method 22—Visual Determination of Fugitive Emissions from Material Sources and Smoke Emissions from Flares, promulgated as of July 1, 2007, and hereby incorporated by reference in this rule, as published by the U.S. Government Printing Office, 732 N Capitol Street NW, Washington, DC*

20401. This rule does not incorporate any subsequent amendments or additions.] A modification of the test methods listed in subsections (5)(A) or (5)(B) of this rule. Any modification of a test method listed in subsections (5)(A) or (5)(B) of this rule must be approved by the director and the EPA; and incorporated into this rule and the SIP prior to implementation.

AUTHORITY: section 643.050, RSMo [2000] Supp. 2013. Original rule filed March 31, 1999, effective Nov. 30, 1999. Amended: Filed Feb. 28, 2002, effective Nov. 30, 2002. Amended: Filed Feb. 4, 2008, effective Sept. 30, 2008. Amended: Filed March 29, 2016.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COMMENTS: A public hearing on this proposed amendment will begin at 9:00 a.m., July 28, 2016. The public hearing will be held at the Elm Street Conference Center, 1730 East Elm Street, Lower Level, Bennett Springs Conference Room, Jefferson City, Missouri. Opportunity to be heard at the hearing shall be afforded to any interested person. Interested persons, whether or not heard, may submit a written or email statement of their views until 5:00 p.m., August 4, 2016. Written comments shall be sent to Chief, Air Quality Planning Section, Missouri Department of Natural Resources' Air Pollution Control Program, PO Box 176, Jefferson City, MO 65102-0176. Email comments shall be sent to apcprulespn@dnr.mo.gov.

**Title 13—DEPARTMENT OF SOCIAL SERVICES
Division 40—Family Support Division
Chapter 7—Family Healthcare**

PROPOSED RULE

13 CSR 40-7.050 Presumptive Eligibility

PURPOSE: The purpose of this rule is to establish the conditions under which MO HealthNet eligibility will be temporarily available to certain categories of participants based on preliminary determinations by certain categories of providers.

(1) The department shall provide MO HealthNet benefits to individuals during a period of presumptive eligibility for individuals who have been determined eligible for MO HealthNet benefits on the basis of preliminary information by a presumptive eligibility qualified entity in accordance with this rule.

(2) For the purposes of this rule—

(A) Presumptive eligibility means temporary MO HealthNet benefits for children under the age of nineteen (19) (pursuant to 42 U.S.C. sections 1396a(47) and 1396r-1a and 42 CFR sections 435.1102 and 435.1110), parents and other caretaker relatives (pursuant to 42 CFR sections 435.1103 and 435.1110), former foster care children (pursuant to 42 CFR sections 435.1103 and 435.1110), pregnant women (pursuant to 42 U.S.C. sections 1396a(47) and 1396r-1 and 42 CFR sections 435.1103 and 435.1110), and individuals with breast cancer or cervical cancer (pursuant to 42 U.S.C. sections 1396a(47) and 1396r-1b and 42 CFR sections 435.1103 and 435.1110) allowing them to receive MO HealthNet benefits before they have applied for MO HealthNet benefits through the division;

(B) Qualifying hospital has the same meaning as in 42 CFR 435.1110(b);

(C) Federally qualified health center has the same meaning as in

42 U.S.C. section 1396(l)(2)(B);

(D) Rural health clinic has the same meaning as in 42 U.S.C. section 1395x(aa)(2);

(E) Presumptive eligibility qualified entity means a MO HealthNet provider organization responsible for screening individuals/families regarding presumptive eligibility for MO HealthNet benefits.

1. For presumptive eligibility determinations for children under the age of nineteen (19), presumptive eligibility qualified entity means a federally qualified health center, rural health clinic, or qualifying hospital that meets the requirements for a "qualified entity" in 42 U.S.C. section 1396r-1a(b)(3)(A).

2. For presumptive eligibility determinations for pregnant women, presumptive eligibility qualified entity means a county health department, federally qualified health center, rural health clinic, or qualifying hospital that meets the requirements for a "qualified provider" in 42 U.S.C. section 1396r-1(b)(2).

3. For presumptive eligibility determinations for parents and caretaker relatives, presumptive eligibility qualified entity means a qualifying hospital as provided in section 42 CFR 435.1110.

4. For presumptive eligibility determinations for breast and cervical cancer treatment, presumptive eligibility qualified entity means a Show-Me Healthy Women Provider which has a participation agreement with the Missouri Department of Health and Senior Services that meets the requirements for a "qualified entity" in 42 U.S.C. section 1396r-1b(b)(2).

5. For presumptive eligibility determinations for former foster care children, presumptive eligibility qualified entity means a qualifying hospital.

(3) In order to be eligible to be a presumptive eligibility qualified entity, a MO HealthNet provider must first—

(A) Apply to be a presumptive eligibility qualified entity in a manner prescribed by the division which shall include the following information:

1. The name and mailing address of the MO HealthNet provider applying to be a presumptive eligibility qualified entity;

2. The state in which the provider is licensed, registered, or incorporated;

3. The national provider identifier (NPI) number of the provider;

4. The MO HealthNet programs for which the provider intends to be a presumptive eligibility qualified entity; and

5. The name, mailing address, telephone number and email address of the individual who will serve as principal contact between the qualified entity and the division with respect to presumptive eligibility determinations;

(B) Be approved as a presumptive eligibility qualified entity by the division;

(C) Through representatives, attend and successfully complete all training required by the division for presumptive eligibility qualified entities;

(D) Comply with section 208.155, RSMo and shall execute agreements, as required by the division, relating to security, confidentiality, and computer access; and

(E) Post an informational poster regarding the availability of MO HealthNet benefits in its facility reception area or in some other appropriate area of the facility if requested to do so by the division.

(4) A presumptive eligibility qualified entity shall make presumptive eligibility determinations subject to the requirements listed below:

(A) Designated staff or other representatives of the presumptive eligibility qualified entity will offer interested individuals/families the opportunity to apply for and receive benefits based on a presumptive eligibility determination;

(B) Designated staff or other representatives of the presumptive eligibility qualified entity will determine presumptive eligibility for the program;

(C) The presumptive eligibility qualified entity shall provide

applicable MO HealthNet application forms to individuals, parents, and caretakers pursuant to 13 CSR 40-7.015 and assist such persons in completing and filing such forms, or shall assist individuals, parents, and caretakers to apply at mydss.mo.gov;

(D) The presumptive eligibility qualified entity shall notify the individual, parent, or caretaker of the presumptive eligibility determination in writing at the time the determination is made on a form provided or approved by the division;

(E) The presumptive eligibility qualified entity shall notify the division that the participant is presumptively eligible within five (5) working days after the date of a presumptive eligibility determination;

(F) Where a determination of presumptive eligibility is made, the presumptive eligibility qualified entity shall notify the individual, parent, or caretaker in writing on a form provided or approved by the division, that—

1. If a MO HealthNet application is not filed by the last day of the month following the month in which the presumptive eligibility determination is made, the period of presumptive eligibility will end on that last day; and

2. If a MO HealthNet application is filed by the last day of the month following the month in which the presumptive eligibility determination is made, the period of presumptive eligibility will end on the day a decision is made on the MO HealthNet application;

(G) Where a determination is made that the individual is not presumptively eligible, the presumptive eligibility qualified entity shall notify the individual, parent, or caretaker in writing on a form provided or approved by the division, at the time the determination is made, of the reason for the determination and that the individual, parent, or caretaker may file an application for MO HealthNet benefits pursuant to 13 CSR 40-7.015;

(H) In making a presumptive eligibility determination, the presumptive eligibility qualified entity shall apply preliminary eligibility criteria established by applicable law and regulation, using forms provided by the division, and shall approve an application for presumptive eligibility only if the following requirements are met:

1. For children under the age of nineteen (19)—

A. The child must meet the same requirements for income and United States and Missouri residency required for regular Medicaid coverage for children under nineteen (19); and

B. There can be no more than one (1) presumptive eligibility period within a twelve- (12-) month period starting with the effective date of the initial presumptive eligibility period;

2. For parents and caretaker relatives—

A. Individuals must be parents or other caretaker relatives (as defined in 42 CFR 435.4), including pregnant women, of a dependent child (as defined in 42 CFR 435.4) under age eighteen (18);

B. The individual must meet the same requirements for income and United States and Missouri residency required for regular Medicaid coverage for parents; and

C. There can be no more than one (1) presumptive eligibility period within a twelve- (12-) month period starting with the effective date of the initial presumptive eligibility period;

3. For pregnant women—

A. The individual must be pregnant;

B. The woman must meet the same requirements for income and United States and Missouri residency required for regular Medicaid coverage for pregnant women or for coverage under the Show-Me Healthy Baby program; and

C. The individual must not have already received benefits under a MO HealthNet presumptive eligibility program during the current pregnancy;

4. For breast and cervical cancer treatment—

A. The individual must be diagnosed with breast or cervical cancer by a Show-Me Healthy Women Provider unless the participant is diagnosed by a MO HealthNet provider while currently receiving MO Health benefits;

B. The woman must meet the same requirements for income

and United States and Missouri residency required for regular coverage under the Breast and Cervical Cancer Coverage program; and

C. There can be no more than one (1) presumptive eligibility period within a twelve- (12-) month period starting with the effective date of the initial presumptive eligibility period;

5. For former foster care children—

A. The individual must be in foster care under the responsibility of the state of Missouri as of their eighteenth birthday or within thirty (30) days prior to their eighteenth birthday;

B. The individual must be under the age of twenty-six (26) years old;

C. The individual must not be eligible for another MO HealthNet benefits group;

D. The individual must have been covered by MO HealthNet while they were in foster care;

E. The individual must be a Missouri resident; and

F. There can be no more than one (1) presumptive eligibility period within a twelve- (12-) month period starting with the effective date of the initial presumptive eligibility period;

(I) The presumptive eligibility qualified entity shall verify with the division that prospective participants are not currently covered by MO HealthNet or have not already had a period of presumptive eligibility during the past twelve (12) months or, if applicable, during the current pregnancy;

(J) The presumptive eligibility qualified entity shall adhere to the following application processing procedures established by the division:

1. The presumptive eligibility qualified entity shall date stamp the presumptive eligibility applications and MO HealthNet applications on the same day received if paper applications are used;

2. In connection with presumptive eligibility determinations, the division will provide to presumptive eligibility qualified entity only the applicant's or participant's Departmental Client Numbers (DCN), dates of MO HealthNet coverage, correct spelling of names, correct type of assistance, and level of care. All other requests for applicant or participant information from the presumptive eligibility qualified entity to the division shall be accompanied by an appropriate authorization for release of information;

3. To the extent it receives a completed MO HealthNet application, the presumptive eligibility qualified entity shall transmit MO HealthNet applications to the division for final processing so they are received by the division within five (5) business days of the applicant's or participant's signature;

(K) The presumptive eligibility qualified entity shall maintain written or electronic records of all presumptive eligibility applications and determinations along with any related supporting documentation for a period of five (5) years from the date of the determination or application unless litigation or an audit by the department, State Auditor's Office, or the Center for Medicare and Medicaid Services relating to the records has been started prior to the sixth year, then records must be maintained until the litigation or audit is resolved. These records shall be made available to the department, at its request, for the purposes of determining whether the presumptive eligibility qualified entity is in compliance with this rule;

(L) The presumptive eligibility qualified entity's staff that are or will be involved in making presumptive eligibility determinations shall attend or otherwise receive and satisfactorily complete training from the division in the manner prescribed by the division;

(M) The presumptive eligibility qualified entity shall keep up-to-date the identity and contact information of the person who will be the primary contact between the division and the presumptive eligibility qualified entity under paragraph (3)(A)5. of this rule;

(N) The presumptive eligibility qualified entity shall not delegate or subcontract the authority to determine presumptive eligibility to another entity. However, they may implement their presumptive eligibility program with the support of third party contractors.

(5) MO HealthNet benefits begin on the date the presumptive eligi-

bility qualified entity determines that the individual is presumptively eligible. The presumptive eligibility period shall end on the date a decision is made on the individual's MO HealthNet application or, in the event no regular application is filed, on the last day of the month following the month in which the presumptive eligibility determination was made.

(6) After a determination of presumptive eligibility is made, MO HealthNet providers shall provide applicable services during the period the presumptive eligibility determination remains in effect.

(7) In order to remain a presumptive eligibility qualified entity, a presumptive eligibility qualified entity must meet the following performance standards with respect to its presumptive eligibility determinations:

(A) The presumptive eligibility qualified entity must make, and be capable of making, presumptive eligibility determinations in accordance with this rule, including compliance with quality assurance and on-site monitoring efforts by the division;

(B) The division must receive a regular MO HealthNet application for the appropriate program before the end of the presumptive eligibility period with respect to ninety percent (90%) of the participants determined to be presumptively eligible by the presumptive eligibility qualified entity in the aggregate, for each calendar year, and for any shorter review period designated by the division. This standard shall be effective twelve (12) months from the date that the division first approves the qualified entity's application to determine presumptive eligibility;

(C) Ninety-five percent (95%) or more of the applications actually received by the division from participants determined to be presumptively eligible by the presumptive eligibility qualified entity must be approved as eligible for MO HealthNet benefits by the division in the aggregate, for each calendar year, and for any shorter review period designated by the division. This standard shall be effective twelve (12) months from the date that the division first approves the qualified entity's application to determine presumptive eligibility. However, applications denied because the applicant failed to meet eligibility criteria that are not listed in subsection (4)(H) of this rule will not count against the presumptive eligibility qualified entity for the purposes of this performance standard;

(D) The presumptive eligibility qualified entity is required by subsection (4)(I) of this rule to check whether the applicant already has current MO HealthNet coverage. The presumptive eligibility qualified entity shall make this determination of prior coverage accurately with respect to ninety percent (90%) or more of its presumptive eligibility determinations, whether presumptive eligibility is approved or denied, in the aggregate, for each calendar year, and for any shorter review period designated by the division. This standard shall be effective twelve (12) months from the date that the division first approves the qualified entity's application to determine presumptive eligibility;

(E) The presumptive eligibility qualified entity is required by subsection (4)(I) of this rule to check whether the applicant has received MO HealthNet benefits under presumptive eligibility in the past twelve (12) months or, for pregnancy determinations, during the current pregnancy. The presumptive eligibility qualified entity shall make this determination correctly with respect to ninety-eight percent (98%) or more of its presumptive eligibility applicants, whether presumptive eligibility is approved or denied, in the aggregate, for each calendar year, and for any shorter review period designated by the division. This standard shall be effective twelve (12) months from the date that the division first approves the qualified entity's application to determine presumptive eligibility;

(F) The presumptive eligibility qualified entity shall make an accurate presumptive eligibility determination on ninety percent (90%) of its presumptive eligibility applicants, whether presumptive eligibility is approved or denied, in the aggregate, for each calendar year, and for any shorter review period designated by the division. This standard

shall be effective twelve (12) months from the date that the division approves the qualified entity's application to determine presumptive eligibility;

(G) In the event a presumptive eligibility qualified entity fails to meet any of the standards set forth in subsections (7)(A) through (7)(F), the presumptive eligibility qualified entity, upon notification by the division that it has not met the standard(s), shall submit to the division a corrective action plan to ensure future compliance with subsections (7)(A) through (7)(F). The presumptive eligibility qualified entity must amend the corrective action plan as required by the division. Once the division has approved the corrective action plan, the qualified entity must implement and satisfactorily complete the corrective action plan within the time frames set forth in the plan. The division shall monitor the qualified entity's performance on the corrective action plan at least every three (3) months until the division determines that the corrective action plan has been successfully completed;

(H) In the event the presumptive eligibility qualified entity does not submit a corrective action plan acceptable to the division or again fails to meet the performance standards set forth in subsections (7)(A) through (7)(F) after approval by the division of a corrective action plan, the division may disqualify the provider as a presumptive eligibility qualified entity.

1. The qualified entity shall receive thirty (30) days prior notice of its disqualification as a presumptive eligibility qualified entity.

2. The presumptive eligibility qualified entity shall have ten (10) calendar days after receipt of a notice of disqualification to submit a request that the department director reconsider the decision to disqualify. Any such request for reconsideration shall include a detailed explanation of the reasons why the presumptive eligibility qualified entity should not be disqualified for failing to meet performance standards and shall contain any documentation the presumptive eligibility qualified entity wishes the director to consider. It is entirely within the discretion of the department director whether to reconsider the disqualification decision.

3. Disqualification shall be for a minimum of a three- (3-) year period. At the conclusion of the disqualification period, the presumptive eligibility qualified entity may reapply and shall successfully complete training required by the department director in order to be reinstated.

(8) Applicants and participants may not appeal the presumptive eligibility determination made by a presumptive eligibility qualified entity under this rule. However, nothing in this rule limits the ability of an applicant or participant to appeal the final determination of eligibility for MO HealthNet benefits made by the division as otherwise provided by law.

(9) Upon the effective date of this rule, any existing agreements regarding presumptive eligibility between the division and MO HealthNet providers, including providers designated as "qualified providers" or "qualified entities" in such agreements, shall terminate and shall be superseded by this rule, except as follows:

(A) Any provider that is party to such an agreement that notifies the division within thirty (30) days of the effective date of this rule that it intends to continue as a presumptive eligibility qualified entity will not be required to be approved as a presumptive eligibility qualified entity under subsection (3)(B) of this rule with respect to the MO HealthNet program for which it was previously authorized by contract to make presumptive eligibility determinations;

(B) Any provider who notifies the division under subsection (9)(A) of its intention to continue as a presumptive eligibility qualified entity shall remain subject to all other requirements of this rule, including the requirement to submit the information specified in subsection (3)(A).

AUTHORITY: section 207.022, *RSMo Supp. 2014*, section 208.151.1(22), *RSMo Supp. 2013*, and section 660.017, *RSMo 2000*.

Original rule filed March 31, 2016.

PUBLIC COST: *This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

PRIVATE COST: *This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

NOTICE TO SUBMIT COMMENTS: *Anyone may file a statement in support of or in opposition to this proposed rule with the Department of Social Services, Family Support Division, Julie Gibson, Director, PO Box 2320, Jefferson City, MO 65102. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

Title 13—DEPARTMENT OF SOCIAL SERVICES Division 70—MO HealthNet Division Chapter 35—Dental Program

PROPOSED AMENDMENT

13 CSR 70-35.010 Dental Benefits and Limitations, MO HealthNet Program. The MO HealthNet Division is amending sections (1), (3), and (6).

PURPOSE: *This amendment removes restrictions on the MO HealthNet dental coverage benefit, adds the expansion of limited dental services to the MO HealthNet eligible adult population, and changes the date in which the updated online Dental Provider Manual will be published. It also adds the word "Provider" to any instance of "Dental Manual" for the purposes of clarity.*

(1) Administration. The MO HealthNet dental program shall be administered by the MO HealthNet Division, Department of Social Services. The dental services covered and not covered, the limitations under which services are covered, and the maximum allowable fees for all covered services shall be determined by the MO HealthNet Division and shall be included in the MO HealthNet *Dental Provider Manual*, which is incorporated by reference and made part of this rule as published by the Department of Social Services, MO HealthNet Division, 615 Howerton Court, Jefferson City, MO 65109, at its website at www.dss.mo.gov/mhd, [November 1, 2011] **May 2, 2016**. This rule does not incorporate any subsequent amendments or additions. Dental services covered by the MO HealthNet program shall include only those which are clearly shown to be medically necessary. The division reserves the right to effect changes in services, limitations, and fees with proper notification to MO HealthNet dental providers.

(3) Participant Eligibility. The MO HealthNet dental provider shall ascertain the patient's MO HealthNet status before any service is performed. The participant's MO HealthNet/MO HealthNet for Kids eligibility is determined by the Family Support Division. The participant's eligibility shall be verified from a current MO HealthNet/MO HealthNet for Kids identification card or a letter of new approval in the participant's possession. The patient must be a MO HealthNet eligible participant under the MO HealthNet/MO HealthNet for Kids program on the date the service is performed. The MO HealthNet Division is not allowed to pay for any service to a patient who is not eligible under the MO HealthNet/MO HealthNet for Kids program.

(A) *[MO HealthNet reimbursement of dental services shall be limited to MO HealthNet eligible children or persons receiving MO HealthNet under a category of assistance for pregnant women or the blind.] Coverage of dental services for adults is limited to certain categories of service and may require prior authorization: trauma of the mouth, jaw, teeth, or other*

contiguous sites as a result of injury; treatment of a disease/medical condition without which the health of the individual would be adversely affected; preventive services; restorative services; periodontal treatment; oral surgery; extractions; radiographs; pain evaluation and relief; infection control; and general anesthesia. Further detail on covered adult dental services may be referenced at www.dss.mo.gov/mhd.

[(B) MO HealthNet participants living in a nursing facility will not experience dental service reductions. Nursing facility level of care must be indicated on the MO HealthNet eligibility file. When providing dental services to a participant who is living in a nursing facility providers should continue to submit claims to MO HealthNet. MO HealthNet eligible nursing facility residents will have payments for dental care adjudicated through the MO HealthNet claims payment system.

[(C) For all other eligibility categories of MO HealthNet assistance dental services will only be reimbursed if the dental care is related to trauma of the mouth, jaw, teeth, or other contiguous sites as a result of injury or as related to a medical condition when a written referral from the participant's physician states the absence of dental treatment would adversely affect the stated pre-existing medical condition.

1. Reimbursement for dental care shall be limited to those procedure codes identified in section (19) of the MO HealthNet Dental Provider Manual which may be referenced at www.dss.mo.gov/mhd; and

2. Participants must have a written referral from their physician stating the absence of dental treatment would adversely affect the stated pre-existing medical condition. This referral must be maintained in the patient's record and made available to the MO HealthNet Division or its agent upon request.]

(6) Services, Covered and Noncovered. The MO HealthNet *Dental Provider Manual* shall provide the detailed listing of procedure codes for services covered by the MO HealthNet Dental Program. Pricing information can be obtained from the fee schedule posted at www.dss.mo.gov/mhd/providers/pages/cptagree.htm.

AUTHORITY: *section[s] 208.152, RSMo Supp. 2015, and sections 208.153[,] and 208.201, RSMo Supp. [2011] 2013. This rule was previously filed as 13 CSR 40-81.040. Original rule filed Jan. 21, 1964, effective Jan. 31, 1964. For intervening history, please consult the Code of State Regulations. Amended: Filed April 1, 2016.*

PUBLIC COST: *This proposed amendment will cost state agencies or political subdivisions sixteen million four hundred sixty-seven thousand eight hundred eighty-eight dollars (\$16,467,888) in the aggregate annually for the life of the rule.*

PRIVATE COST: *This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

NOTICE TO SUBMIT COMMENTS: *Anyone may file a statement in support of or in opposition to this proposed amendment with Department of Social Services, MO HealthNet Division, 615 Howerton Court, Jefferson City, MO 65109. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.*

**FISCAL NOTE
PUBLIC COST**

- I. Department Title: Title 13 - Department of Social Services**
Division Title: Division 70 - MO HealthNet Division
Chapter Title: 35 - Dental

Rule Number and Name:	13 CSR 70-35.010 Adult Dental
Type of Rulemaking:	Proposed Rule

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
Department of Social Services, MO HealthNet Division	Annual Fiscal Year Impact – 16,467,888

III. WORKSHEET

The total annual cost for funding adult dental procedure codes (Tier 1-6) for Medicaid individuals who currently do not receive dental benefits under the MO HealthNet fee for service program and managed care programs is estimated at \$16,467,888.

IV. ASSUMPTIONS

Estimated utilization was based on an adjusted number of units provided to adults in FY 2004, the last time adults received dental coverage.

Estimated costs for adding Adult Extraction, Exam, and Imaging Codes

Tier 1 Procedure Codes	\$4,273,132	
Tier 2 Procedure Codes	193,427	
Tier 3 Procedure Codes	983,779	
Tier 4 Procedure Codes	916	
Tier 5 Procedure Codes	1,509,890	
Tier 6 Procedure Codes	<u>2,646,510</u>	
	\$9,607,653	Total Fee for Service (FFS)
 Total Estimated FFS	 \$9,607,653	
Total Estimated Managed Care	<u>6,860,235</u>	
Total Estimated Cost	\$16,467,888	
 GR	 \$6,039,927	
Federal	\$10,427,961	

Title 15—ELECTED OFFICIALS
Division 40—State Auditor
Chapter 3—Rules Applying to Political Subdivisions

PROPOSED RESCISSION

15 CSR 40-3.120 Calculation and Revision of Property Tax Rates. This rule applied to all political subdivisions and was designed to implement section 137.073, RSMo as it applied to calculating and revising property tax rates.

PURPOSE: This rule is being rescinded as the statutory authority for the rule was amended in 2013.

AUTHORITY: section 137.073.6., RSMo Supp. 1999. A version of this rule was previously filed as 15 CSR 40-3.100 and 15 CSR 40-3.110. Emergency rule filed July 14, 2000, effective July 24, 2000, expired Feb. 22, 2001. Emergency rescission filed Sept. 24, 2004, effective Oct. 4, 2004, expired April 1, 2005. Original rule filed July 14, 2000, effective Feb. 28, 2001. Rescinded: Filed March 24, 2016.

PUBLIC COST: This proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rescission with the Missouri State Auditor's Office, Attention: Paul Harper, PO Box 869, Jefferson City, MO 65102 or email to rules@auditor.mo.gov. To be considered, comments must be received by June 6, 2016. A public hearing is scheduled for 10:00 a.m. on June 3, 2016, at the Harry S Truman Office Building, Room 493/494, 301 West High Street, Jefferson City, Missouri 65101.

SPECIAL NEEDS: If you have any special needs addressed by the Americans with Disabilities Act, please notify the Missouri State Auditor's Office at (573) 751-4213 at least five (5) working days prior to the hearing.

Title 15—ELECTED OFFICIALS
Division 40—State Auditor
Chapter 3—Rules Applying to Political Subdivisions

PROPOSED RULE

15 CSR 40-3.125 Calculation and Revision of Property Tax Rates by School Districts

PURPOSE: This rule clarifies the current procedure that applies to all school districts and is designed to implement section 137.073, RSMo, as it applies to calculating and revising property tax rates. Under the Missouri Constitution, Article X, Section 22, and section 137.073, RSMo, school districts must calculate their annual tax rate ceilings and submit them to the Missouri State Auditor's Office.

(1) The following forms may be used by school districts as applicable to substantiate the tax rate ceilings before submission of the information via the Missouri State Auditor's Office website portal, which is accessible by obtaining a username and password from the Missouri State Auditor's Office. If a school district is unable to submit the information via the website, the school district may submit these forms via mail to, Missouri State Auditor's Office, Attention: Tax Rate Section, PO Box 869, Jefferson City, MO 65102.

(2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by school districts (not wholly in St. Louis County):

(A) Tax Rate Summary—For School Districts Levying a Single Rate on All Property, included herein;

(B) Tax Rate Form A—For School Districts Levying a Single Rate on All Property, included herein;

(C) Tax Rate Form B—For School Districts Levying a Single Rate on All Property, included herein;

(D) Tax Rate Form C—For School Districts Levying a Single Rate on All Property, included herein;

(E) Informational Tax Rate Data—For School Districts Levying a Single Rate on All Property, included herein;

(F) Tax Rate Form G—For School Districts Levying a Single Rate on All Property, included herein; and

(G) Tax Rate Form H—For School Districts Levying a Single Rate on All Property, included herein.

(3) Multi Tax Rate—The following forms with instructions for multi tax rate review have been adopted and approved for use by school districts levying a separate rate on each subclass of property (wholly in St. Louis County):

(A) Tax Rate Summary—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;

(B) Tax Rate Form A—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;

(C) Tax Rate Form B—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;

(D) Tax Rate Form C—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;

(E) Informational Tax Rate Data Summary—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;

(F) Informational Tax Rate Data Form A—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;

(G) Informational Tax Rate Data Form B—For School Districts Calculating a Separate Rate on Each SubClass of Property, included herein;

(H) Tax Rate Form G—For School Districts With a Separate Rate on Each SubClass of Property, included herein; and

(I) Tax Rate Form H—For School Districts With a Separate Rate on Each SubClass of Property, included herein.

(4) If revisions or amendments to any information on the tax rate forms need to be made after submission to the State Auditor's Office, the revisions shall be made via the Missouri State Auditor's Office website portal.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Summary

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

The information to complete the Tax Rate Summary is available from prior year forms, computed on the attached forms, or computed on this page.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use
in Calculating
its Tax Rate

- A. **Prior Year Tax Rate Ceiling** as defined in Chapter 137 RSMo. Revised if the Prior Year Data Changed or a Voluntary Reduction was taken in a Non-Reassessment Year. (Prior Year Tax Rate Summary, Line F minus Line H in Odd Numbered Year)
(Prior Year Tax Rate Summary, Line F in Even Numbered Year)
- B. **Current Year Rate Computed** Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073, RSMo.
If no Voter Approved Increase (Tax Rate Form A, Line 22)
- C. **Amount of Rate Increase Authorized by Voters** (If Same Purpose)
Greater of the Voter Approved Increase or Voter Approved Increase Adjusted to provide the revenue available if applied to the prior assessment & increased by the CPI%. (Tax Rate Form B, Line 16) **OR**
Increase to the Total Operating Levy up to \$2.75 per Amendment 2, If Applicable.
Date the School Board Decided to Use Amend. 2 (if using Amend. 2).
- D. **Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling**
[Line B (if no election), Otherwise Line C (if there was an election)]
- E. **Maximum Authorized Levy** Greater of the 1984 rate or most recent voter approved rate
[Greater of Prior Year Line E or Current Year Line D (if there was an election), Otherwise Prior Year Line E]
- F. **Current Year Tax Rate Ceiling** (Lower of Line D or E) Maximum Legal Rate to Comply with Missouri Laws
- G1. **Less Required Proposition C (Sales Tax) Reduction** taken from Tax Rate Ceiling (Line F), If Applicable
Circle the type of waiver your district has ☐ Full ☐ Partial ☐ No
Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver.
- G2. **Less 20% Required Reduction 1st Class Charter County School District NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies)** taken from Tax Rate Ceiling (Line F).
- H. **Less Voluntary Reduction By School District** taken from Tax Rate Ceiling (Line F).
WARNING: A VOLUNTARY REDUCTION TAKEN IN AN EVEN-NUMBERED YEAR WILL LOWER THE TAX RATE CEILING FOR THE FOLLOWING YEAR
- I. **Plus Allowable Recoupment Rate** added to the Tax Rate Ceiling (Line F). If Applicable (Attach Form G or H)
- J. **Tax Rate To Be Levied** (Line F - Line G1 - Line G2 - Line H + Line I)
- AA. **Rate To Be Levied For Debt Service** If Applicable (Tax Rate Form C, Line 12)
- BB. **Additional Special Purpose Rate Authorized By Voters** After the Prior Year Tax Rates Were Set. Greater of the Voter Approved Increase or Voter Approved Increase Adjusted to provide the revenue available if applied to prior year assessment & increased by CPI%. (Tax Rate Form B, Line 16 if a Different Purpose)

CERTIFICATION

I, the undersigned, _____ (Office) of _____ (School District) levying a rate in _____ County(ies) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best knowledge and belief. Please complete Line G - BB, sign this form, and return to the County Clerk(s) for final certification.

(Date)	(Signature)	(Print Name)	(Telephone)
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Proposed rate to be entered on tax books by County Clerk

Based on Certification from the Political Subdivision: Lines J _____ AA _____ BB _____

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

(Date)	(County Clerk's Signature)	(County)	(Telephone)
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PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

1. (20__) Current Year Assessed Valuation

Include the current locally assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

2. Assessed Valuation of New Construction and Improvements

2(a) - Obtained from the County Clerk or County Assessor

2(b) - Increase in Personal Property. Use the formula listed under Line 2(b).

(a) _____	+	(b) _____	=	_____
(Real Estate)		Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) If Line 2b is Negative, Enter Zero		(Total)

3. Assessed Value of Newly Added Territory

Obtained from the County Clerk or County Assessor.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

4. Adjusted Current Year Assessed Valuation

[Line 1 (Total) - Line 2 (Total) - Line 3 (Total)]

5. (20__) Prior Year Assessed Valuation

Include prior year locally assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.

Note: If this is different than the amount on the Prior Year Tax Rate Form A, Line 1, then revise the Prior Year tax rate form to re-calculate the Prior Year Tax Rate Ceiling. Enter the revised Prior Year Tax Rate Ceiling on this year's Tax Rate Summary, Line A.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

6. Assessed Value of Newly Separated Territory

Obtained from the County Clerk or County Assessor.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

7. Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year

Obtained from the County Clerk or County Assessor.

(a) _____	+	(b) _____	=	_____
(Real Estate)		(Personal Property)		(Total)

8. Adjusted Prior Year Assessed Valuation

[Line 5 (Total) - Line 6 (Total) - Line 7 (Total)]



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use in
Calculating its
Tax Rate

9. **Percentage Increase in Adjusted Valuation** of existing property in the current year over the prior year's assessed valuation.

$[(\text{Line 4} - \text{Line 8}) / \text{Line 8}] \times 100$

10. **Increase in Consumer Price Index** as Certified by the State Tax Commission.

11. **Adjusted Prior Year Assessed Valuation** (Line 8)

12. (20__) **Tax Rate Ceiling From Prior Year** (Tax Rate Summary, Line A)

13. **Maximum Prior Year Adjusted Revenue from Locally Assessed Property** that existed in both years
 $[(\text{Line 11} \times \text{Line 12}) / 100]$

14. **Maximum Prior Year Revenue from State Assessed Property (before reductions)**
Provided by the Department of Elementary & Secondary Education.

15. **Total Adjusted Prior Year Revenue** (Line 13 + Line 14)

16. **Permitted Reassessment Revenue Growth**

The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a zero for Line 16 purposes. Do not enter less than 0 or more than 5%.

17. **Additional Revenue Permitted** (Line 15 x Line 16)

18. **Total Revenue Permitted in Current Year**
from property that existed in both years. (Line 15 + Line 17)

19. **Estimated Current Year Revenue from State Assessed Property (before reductions)** The school district should use its best estimate, (i.e. same amount as Line 14, current year's Line 14 multiplied by the percentage increase in state assessed valuation per the State Tax Commission, or using the best educated guess)

If this amount declines substantially from the amount on Line 14, please provide written documentation to explain the reasons for such difference.

20. **Revenue Permitted from Existing Locally Assessed Property ***
(Line 18 - Line 19)

21. **Adjusted Current Year Assessed Valuation** (Line 4)

22. **Maximum Tax Rate Permitted by Article X, Section 22 and Section 137.073 RSMo.**

$[(\text{Line 20} / \text{Line 21}) \times 100]$

Round a fraction to the nearest one/one hundredth of a cent.

Enter this rate on Tax Rate Summary, Line B.

* To compute the total property tax revenues BILLED for the current year (including revenues from all new construction & improvements & annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues BILLED would be used in estimating budgeted revenues.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where the voters approved an increase in an existing tax or approved a new tax. Form B is designed to document the election.

1. Date of Election

2. Ballot Language

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. Election Results

(Yes)

(No)

4. Expiration Date (If no sunset clause in ballot, leave blank)

Enter the last year the levy will be in effect, if applicable.

5. New Proposition C Waiver

Indicate whether the district obtained a new waiver to eliminate part or all of the required Proposition C Reduction.

Indicate the election results on the Proposition C Waiver

(Yes)

(No)

6. Amount of Increase Approved by Voters

(An "Increase/Decrease of" or an "Increase/Decrease by")

OR

(a)

Stated Rate Approved by Voters

(An "Increase/Decrease to")

(b)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Tax Rate Form B**

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.**Calculation of New Voter Approved Tax Rate or Tax Rate Increase**

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use in
Calculating its
Tax Rate

7. Prior Year Tax Rate Ceiling or Voluntarily Reduced Rate to Apply Voter Approved Increase to.

(Tax Rate Summary, Line A if Increase to an Existing Rate, Otherwise 0)

8. Voter Approved Increased Tax Rate to Adjust

(If an "Increase of" ballot, Line 6a + Line 7. If an "Increase to" ballot, Line 6b)

9. Adjusted Prior Year Assessed Valuation

(Tax Rate Form A, Line 8)

10. Maximum Prior Year Adjusted Revenue

from property that existed in both years

(Line 8 x Line 9 / 100)

11. Consumer Price Index (CPI)

as Certified by the State Tax Commission

12. Permitted Revenue Growth for CPI

(Line 10 x Line 11)

13. Total Revenue Allowed from the Additional Voter Approved Increase

from property that existed in both years

(Line 10 + Line 12)

14. Adjusted Current Year Assessed Valuation

(Form A, Line 4)

15. Adjusted Voter Approved Increased Tax Rate

This rate will allow the same revenue as applying the Voter Approved Increase Rate (Line 8) to the Prior Year Assessed Value (Line 9) Increased by the CPI (Line 11).

(Line 13 / Line 14 x 100)

16. Amount of Rate Increase Authorized by Voters for the Current Year

House Bill No. 506, passed in 2011, allows taxing authorities that passed a voter approved increase after August 27, 2008 to levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter approved increase (Line 15) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval increased by the consumer price index (Line 11). Enter this Rate Computed on the Tax Rate Summary, Line C if increasing an existing levy, Otherwise, on the Tax Rate Summary, Line BB if this is a new or a temporary rate increase.

(If Line 8 > Line 15, then Line 8, Otherwise Line 15)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form C

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

		Debt Service
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.		
Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes.		

The tax rate for Debt Service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. **Total current year assessed valuation** obtained from the County Clerk or Assessor.
(Tax Rate Form A, Line 1 Total) _____
2. **Amount required to pay debt service requirements during the next calendar year**
(i.e. Assuming the current year is Year 1, use January - December (Year 2) payments to complete the (Year 1) Form C).
Include the principal and interest payments due on outstanding general obligation bond issues
plus anticipated fees of any transfer agent or paying agent due during the next calendar year. _____
3. **Estimated costs of collection (collector fees & commissions and Assessment Fund withholdings) and anticipated delinquencies.**
Experience in prior years is the best guide for estimating un-collectible taxes.
(Usually 2% to 10% of Line 2 above) _____
4. **Reasonable reserve up to one year's payment**
(i.e. Assuming the current year is Year 1, use January - December (Year 3) payments to complete the (Year 1) Form C).
It is important that the Debt Service Fund have sufficient reserves to prevent any default on the bonds.
Include payments for the year following the next calendar year accounted for on Line 2. _____
5. **Total required for debt service** (Line 2 + Line 3 + Line 4) _____
6. **Anticipated balance at end of current calendar year.**
Show the anticipated bank or fund balance at December 31st of this year (this will equal the
current balance minus the amount of any principal or interest due before December 31st plus any
estimated investment earning due before December 31st). Do not add the anticipated collections
of this tax into this amount. _____
7. **Property tax revenue required for debt service** (Line 5 - Line 6)
Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the
payments required for the next calendar year (Line 2) and the reasonable reserve of the following
year's payment (Line 4). Any current balance in the fund is already available to meet these
requirements so it is revenues required for Debt Service Purposes. _____
8. **Estimated revenue from state assessed property for debt service for the next calendar year**
(January - December) - Must be estimated by the school district. In most instances a good
estimate would be the same amount as the state assessed revenues actually placed in the Debt
Service Fund in the prior year. _____
9. **Revenue required from locally assessed property for debt service**
(Line 7 - Line 8) _____
10. **Computation of debt service tax rate** [(Line 9 / Line 1) x 100]
Round a fraction to the nearest one/one hundredth of a cent. _____
11. **Less Voluntary Reduction By School District** _____
12. **Actual rate to be levied for debt service purposes *** (Line 10 - Line 11)
Enter this rate on Line AA of the Tax Rate Summary. _____

* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements. _____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data

(20__)

For SCHOOL DISTRICTS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
<p>This page shows the information that would have been on the line items for the Summary, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.</p> <p>Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.</p> <p>Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.</p>		
		Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken
Informational Tax Rate Summary Information		
A. Prior Year Tax Rate Ceiling (Prior Year Informational Tax Rate Data, Line F)		
B. Current Year Rate Computed (Informational Tax Rate Form A, Line 22 below)		
C. Amount of Increase Authorized by Voters for Current Year (Informational Tax Rate Form B, Line 16 below)		
D. Rate to Compare to Maximum Authorized Levy [Line B (if no election), Otherwise Line C (if there was an election)]		
E. Maximum Authorized Levy [Greater of Prior Year Line E or Current Year Line D (if there was an election), Otherwise Prior Year Line E]		
F. Tax Rate Ceiling if No Voluntary Reductions were Taken in a Prior Even Numbered Year (Lower of Line D or E)		
Informational Tax Rate Form A, Page 2 Information		
9. Percentage Increase in Adjusted Valuation [(Tax Rate Form A, Line 4 - Line 8) / Line 8 x 100]		
10. Increase in Consumer Price Index as Certified by the State Tax Commission.		
11. Adjusted Prior Year Assessed Valuation (Tax Rate Form A, Line 8)		
12. (20__) Tax Rate Ceiling From Prior Year (Informational Tax Rate Summary, Line A from above)		
13. Maximum Prior Year Adjusted Revenue from Locally Assessed Property that existed in both years. [(Line 11 x Line 12) / 100]		
14. Maximum Prior Year Adjusted Revenue from State Assessed Property (before reductions). Provided by DESE		
15. Total Adjusted Prior Year Revenue (Line 13 + Line 14)		
16. Permitted Reassessment Revenue Growth The percentage entered on Line 16 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a zero for Line 16 purposes. Do not enter less than 0, nor more than 5%.		
17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)		
18. Total Revenue Permitted in Current Year from property that existed in both years. (Line 15 + Line 17)		
19. Estimated Current Year Revenue from State Assessed Property (before reductions) estimated by school district		
20. Revenue Permitted from Existing Locally Assessed Property (Line 18 - Line 19)		
21. Adjusted Current Year Assessed Valuation (Form A, Line 4)		
22. Maximum Tax Rate Permitted by Article X, Section 22 and Section 137.073 RSMo. If No Voluntary Reduction was Taken [(Line 20 / Line 21) x 100]		
Informational Tax Rate Form B, Page 2 Information		
7. Prior Year Tax Rate Ceiling to Apply Voter Approved Increase to. (Informational Tax Rate Summary, Line A if Increase to an Existing Rate, Otherwise 0)		
8. Voter Approved Increased Tax Rate to Adjust (If an "Increase of" ballot, Tax Rate Form B, Line 6a + Line 7. If an "Increase to" ballot, Tax Rate Form B, Line 6b)		
9. Adjusted Prior Year Assessed Valuation (Tax Rate Form A, Line 8)		
10. Maximum Prior Year Adjusted Revenue from property that existed in both years. (Line 8 x Line 9 / 100)		
11. Consumer Price Index (CPI) as Certified by the State Tax Commission.		
12. Permitted Revenue Growth for CPI (Line 10 x Line 11)		
13. Total Revenue Allowed from the Additional Voter Approved Increase from property that existed in both years. (Line 10 + Line 12)		
14. Adjusted Current Year Assessed Valuation (Tax Rate Form A, Line 4)		
15. Adjusted Voter Approved Increased Tax Rate (Line 13 / Line 14 x 100)		
16. Amount of Rate Increase Authorized by Voters for the Current Year (If Line 8 > Line 15, then Line 8, Otherwise, Line 15)		



Tax Rate Form G
For School Districts Levying a Single Rate on ALL PROPERTY

(20__)

Name of School District

Political Subdivision Code

Purpose of Levy

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)

If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed.

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

Start with the oldest prior year (if applicable) and work forward to the present.

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

CERTIFICATION

I, the undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the best of my knowledge and belief.

Name of School District

(Telephone)

(Signature)

District Number

(Date)

(Printed Name)

Purpose of Levy

**Tax Rate Form G**

(20__)

For School Districts Levying a Single Rate on ALL PROPERTY

Name of School District _____

Political Subdivision Code _____

Purpose of Levy _____

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)**NOTE: LIST ADDITIONAL PRIOR YEARS IN SEPARATE COLUMNS IF NEEDED.**

	Prior Year (2)	Second Prior Year (2)	Third Prior Year (2)
1. Revised Locally Assessed Valuation After the changes to prior year(s) (Revised Tax Rate Form A, Line I Total)	_____	_____	_____
2. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)	_____	_____	_____
3. Revised Permissible Locally Assessed Tax Revenue [(Line 1 x Line 2)/100]	_____	_____	_____
4. Revised Locally Assessed Valuation (Line 1)	_____	_____	_____
5. Original Tax Rate Ceiling (certified) (Original Tax Rate Summary, Line F)	_____	_____	_____
6. Total Locally Assessed Tax Revenue Actually Produced [(Line 4 x Line 5)/100]	_____	_____	_____
7. Revenue Loss Due to Local Assessment Reduction (Line 3 - Line 6)			_____
8. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions This amount <u>must be</u> estimated by the District			_____
9. Total Lost Revenue Allowed to be Recouped (Line 7 + Line 8)			_____
10. Total Revenue Loss (Total of Line 9)			_____
11. Revenue Desired to Recoup in Current Year Revenue the District chooses to recoup in the current year. (Do Not Enter Less than Line 9 for the Oldest Prior Year (20__) Nor More than Line 10)			_____
12. Estimated Amount of Current Collections from State Assessed Property for Recoupment of Loss This amount <u>must be</u> estimated by the District.			_____
13. Amount to be Recouped from Locally Assessed Property (Line 11 - Line 12)			_____
14. Total Current Year (20__) Locally Assessed Valuation [Current (20__) Tax Rate Form A, Line I]			_____
15. Rate to be Levied to Partially or Fully Recoup the Loss (Line 13 / Line 14 x 100) Enter this rate on the current year (20__) Tax Rate Summary, Line I.			_____
Complete lines 16 and 17 IF Line 11 is less than Line 10 Form H will Need to be Completed to Continue this Recoupment in the 2nd & / or 3rd Year			
16. Portion of revenue on Line 9 for second prior year (20__) reserved for second year of recoupment			_____
17. Portion of revenue on Line 9 for prior year (20__) reserved for second or third year of recoupment			_____



Tax Rate Form H
For School Districts Levying a Single Rate on ALL PROPERTY

(20__)

Name of School District

Political Subdivision Code

Purpose of Levy

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Tax Rate Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Tax Rate Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.

Before completion of this form, Form G must have been completed in a prior year.

COMPUTATION OF RECOUPMENT RATE

	Total
1. Total Revenue Lost Due to Assessment Reductions (Tax Rate Form G, Line 10)	_____
2. Revenue Recouped in Prior Year(s)	
____ Year	
a. Assessed Valuation (Locally Assessed Only)	_____
b. Recoupment Rate (Certified)	_____
c. Revenue Recouped [(Line 2a x Line 2b) / 100]	_____
d. Revenue Recouped from State Assessed Property	_____
____ Year	
e. Assessed Valuation (Locally Assessed Only)	_____
f. Recoupment Rate (Certified)	_____
g. Revenue Recouped [(Line 2e x Line 2f) / 100]	_____
h. Revenue Recouped from State Assessed Property	_____
3. Total Revenue Recouped in Prior Year(s) (Line 2c + Line 2d + Line 2g + Line 2h)	_____
4. Revenue Remaining to be Recouped (Line 1 - Line 3)	_____
5. Revenue Desired to be Recouped in the Current Year The law provides for recoupment no further back than the third prior year. For example, if the recoupment rate is being computed for 2006, the revenue lost from 2003 must be recouped or waived.	_____
6. Revenue that will be recouped from State Assessed Property in the Current Year	_____
7. Revenue to be Recouped from Locally Assessed Property in the Current Year (Line 5 - Line 6)	_____
8. Total Current Year Assessed Valuation Obtained from the County Clerk or Assessor (Tax Rate Form A, Line 1)	_____
9. Rate(s) to be Levied to Partially or Fully Recoup the Lost Revenue [(Line 7 / Line 8) x 100]	_____

CERTIFICATION

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of Political Subdivision

(Telephone)

(Signature)

Political Subdivision No.

(Date)

(Print Name)

Purpose of Levy



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Summary

(20__)

For School Districts Calculating a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

The information to complete the Tax Rate Summary is available from prior year forms, computed on the attached forms, or computed on this page.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate	Personal	Prior Method
	Residential	Agriculture	Commercial
		Property	Single Rate
A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Tax Rate Summary, Line F minus Line H in Odd Numbered Year) (Prior Year Tax Rate Summary, Line F in Even Numbered Year)			
B. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. If no Voter Approved Increase. [Tax Rate Form A, Line 41 & Line 27 (Prior Method)]			
C. Amount of Rate Increase Authorized by Voters (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. OR Increase of the Total Operating Levy up to \$2.75 per Amendment 2, If Applicable Date the School Board decided to use Amend 2: _____ (Tax Rate Form B, Line 16)			
D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C]			
E. Maximum Authorized Levy Greater of the 1984 rate or most recent voter approved rate [Greater of Prior Year Line E or Current Year Line D (if there was an election), Otherwise Prior Year Line E]			
F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws			
G. 1. Less Required Prop C Tax Reduction taken from Tax Rate Ceiling (Line F) If Applicable. Circle the type of waiver your district has Full Partial No Attach a copy of the DESE Prop C Reduction Worksheet if there is no waiver			
G. 2. Less 20% Required Reduction 1st Class Charter County School District NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies) taken from Tax Rate Ceiling (Line F).			
H. Less Voluntary Reduction By School District taken from Tax Rate Ceiling (Line F). WARNING: A Voluntary Reduction Taken In An Even-Numbered Year Will Lower The Tax Rate Ceiling For The Following Year			
I. Plus Allowable Recoupment Rate added to Tax Rate Ceiling (Line F) If Applicable (Attach Form G or H)			
J. Tax Rate To Be Levied (Line F - Line G1 - Line G2 - Line H + Line I)			
AA. Rate to be Levied For Debt Service If Applicable (Form C, Line 12)			
BB. Additional Special Purposed Rate Authorized By Voters After the Prior Year Tax Rates were Set. (Tax Rate Form B, Line 16 if a Different Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI.			

CERTIFICATION

I, the undersigned, _____ (Office) of _____ (Political Subdivision)
levying a rate in _____ (County or Counties) do hereby certify that the data set forth above and on the
accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the County Clerk(s) for final certification.

(Date)	(Signature)	(Print Name)	(Telephone)
Proposed rate to be entered on tax books by County Clerk			
Based on Certification from the Political Subdivision:			
Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.	Lines: J		
	AA		
	BB		
(Date)	(County Clerk's Signature)	(County)	(Telephone)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
Tax Rate Form A
For School Districts Calculating a Separate Rate on Each SubClass of Property



(20_)

Name of Political Subdivision _____ Political Subdivision Code _____ Purpose of Levy _____
The final version of this form **MUST** be sent to the County Clerk to forward to the State Auditor's Office.
Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

(a) (b) (c) (d) (Prior Method)
Residential Real Estate Agricultural Commercial Personal Property Single Rate Calculation
Total

1. **(20_) Current Year Assessed Valuation**
Include the current locally and state assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.
2. **Assessed Valuation of New Construction & Improvements**
2(a) (b) & (c) - May be obtained from the County Clerk or County Assessor
2(d) = [Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d)]
If negative, enter zero.
3. **Assessed Value of Newly Added Territory**
Obtained from the County Clerk or County Assessor
4. **Assessed Value of Real Property that Changed Subclass from the Prior Year**
(Added to a New Subclass in the Current Year)
Obtained from the County Clerk or County Assessor
5. **Adjusted Current Year Assessed Valuation**
(Line 1 - Line 2 - Line 3 - Line 4)
6. **(20_) Prior Year Assessed Valuation**
Include the prior year locally assessed valuation obtained from the County Clerk, County Assessor or comparable office finalized by the local board of equalization.
Note: If this is different than the amount on the Prior Year Tax Rate Form A, Line 1 then revise the Prior Year tax rate form to re-calculate the Prior Year tax rate ceiling. Enter the revised Prior Year tax rate ceiling on the Current Year's Tax Rate Summary, Line A.
7. **Assessed Value in Newly Separated Territory**
Obtained from the County Clerk or County Assessor
8. **Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year**
Obtained from the County Clerk or County Assessor
9. **Assessed Value of Real Property that Changed Subclass from the Prior Year (Subtracted from the Previously Reported Subclass)**
Obtained from the County Clerk or County Assessor
10. **Adjusted Prior Year Assessed Valuation**
(Line 6 - Line 7 - Line 8 - Line 9)


PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
Tax Rate Form A
For School Districts Calculating a Separate Rate on Each SubClass of Property

(20__)

Name of Political Subdivision _____

Political Subdivision Code _____

Purpose of Levy _____

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.
Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a)		(b)		(c)		(d)		(Prior Method) Single Rate Calculation
	Residential	Real Estate	Agricultural	Commercial	Personal Property	Total			
11. Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] x 100									
12. Increase in Consumer Price Index Certified by the State Tax Commission									
13. Adjusted Prior Year Assessed Valuation (Line 10)									
14. (20__) Prior Year Voluntarily Reduced Rate in Non-Reassessment Year (Tax Rate Summary, Line A)									
15. Maximum Prior Year Adjusted Revenue Permitted from Locally Assessed Property from property that existed in both years [(Line 13 x Line 14) / 100]									
16. Maximum Prior Year Revenue from State Assessed Property (before reductions). Provided by the DESE & allocated to each subclass of real estate based on its % of assessed valuation.									
17. Total Adjusted Prior Year Revenue (Line 15 + Line 16)									
18. Permitted Reassessment Revenue Growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.									
19. Additional Reassessment Revenue Permitted (Line 17 x Line 18)									
20. Revenue Permitted in the Current Year from property that existed in both years (Line 17 + Line 19)									
21. Estimated Current Year Revenue from State Assessed Property (before reductions) The school district should use its best estimate for Line 21 (Total), which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e. same amount as Line 16 (Total), Line 16 (Total) multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the educated guess).									
If Line 21 (Total) declines substantially from the amount on Line 16 (Total), please provide written documentation to the State Auditor's Office to explain the reasons for such difference.									

PRO FORM A - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

For School Districts Calculating a Separate Rate on Each SubClass of Property

(20__)

Name of Political Subdivision _____ Political Subdivision Code _____ Purpose of Levy _____
The final version of this form **MUST** be sent to the County Clerk to forward to the State Auditor's Office.
Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(b) Real Estate			(d) Personal Property	Total	(Prior Method) Single Rate Calculation
	(a) Residential	(c) Commercial	(b) Agricultural			

22. Revenue Permitted from Existing Locally Assessed Property (Line 20 - Line 21)

23. Adjusted Current Year Assessed Valuation (Line 5)

24. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 22 / Line 23 x 100)

25. Limit Personal Property to the Prior Year Ceiling [Lower of Line 24 (Personal Property) or Line 14 (Personal Property)]

26. Maximum Authorized Levy (Tax Rate Summary, Line E)

27. Limit to the Prior Year Maximum Authorized Levy [Lower of Line 24, Line 25 (for Personal Property only), or Line 26]

Enter the Rate for the Prior Method Column on Line B of the Tax Rate Summary

Calculate Revised Rate(s)

28. Tax Revenue [(Line 1 x Line 27) / 100]

29. Total Assessed Valuation [Line 1 (Total)]

30. Blended Rate [Line 28 (Total) / Line 29 x 100]

31. Revenue Difference due to the multi rate calculation [Line 28 (Total) - Line 28 (Prior Method)]

32. Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate [(If Line 31 < 0 & Line 27 < Line 27 (Prior Method), Then Line 27, Otherwise 0)]

33. Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 32 > 0, Then Line 5, Otherwise 0)

34. Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised [Line 33 / Line 33 (Total)]

35. Revision to Rate [(If Line 32 > 0, Then -Line 34 x Line 31 / Line 5 x 100 (limited to - Line 32), Otherwise 0)]

36. Revised Rate (Line 27 + Line 35)

37. Revised Rate Rounded (If Line 36 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

(20__)

For School Districts Calculating a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.
Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an existing tax or approved a new tax. Form B is designed to document the election.

1. **Date of Election**

2. **Ballot Language**

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. **Election Results**

(Yes)

(No)

4. **Expiration Date**

Enter the last year the levy will be in effect, if applicable.

5. **New Proposition C Waiver**

- Indicate whether the district obtained a new waiver to eliminate part or all of the required Proposition C Reduction.
- Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot.

- Also indicate the election results on the Proposition C Waiver

(Yes)

(No)

6. **Amount of Increase Approved by Voters** (if this is an increase to an existing rate)
(An "Increase of" or an "Increase by") OR

a. _____

Stated Rate Approved by Voters (if this is an increase to an existing rate)
(An "Increase to")

b. _____

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Tax Rate Form B**

(20__)

For School Districts Calculating a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.
Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate				
	Residential	Agricultural	Commercial	Personal Property	Prior Method
7. Prior Year Tax Rate Ceiling to Apply Voter Approved Increase to. (Tax Rate Summary, Line A if Increase to an Existing Rate, Otherwise 0)					
8. Voter Approved Increased Tax Rate to Adjust (If Line 6a > 0, then Line 6a + Line 7, otherwise, Line 6b).					
9. Adjusted Prior Year Assessed Valuation (Tax Rate Form A, Line 10)					
10. Maximum Prior Year Adjusted Revenue from property that existed in both years (Line 8 x Line 9) / 100)					
11. Consumer Price Index (CPI) as Certified by the State Tax Commission.					
12. Permitted Revenue Growth Allowed for CPI (Line 10 x Line 11)					
13. Total Revenue Allowed from the Additional Voter Approved Increase from property that existed in both years (Line 10 + Line 12)					
14. Adjusted Current Year Assessed Valuation (Tax Rate Form A, Line 5)					
15. Adjusted Voter Approved Increase Tax Rate This rate will allow the same revenue as applying the Voter Approved Increase Rate (Line 8) to the Prior year Assessed Value (Line 9) Increased by the CPI (Line 11). (Line 13 / Line 14 x 100)					
16. Amount of Rate Increase Authorized by Voters for the Current Year House Bill No. 506, passed in 2011, allows taxing authorities that passed a voter approved increase after August 27, 2008 to levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter approved increase (Line 15) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval increased by the consumer price index (Line 11). Enter this Rate Computed on the Tax Rate Summary, Line C if increasing an existing levy, Otherwise, on the Tax Rate Summary, Line BB if this is a new or a temporary rate increase. (If Line 8 > Line 15, Then Line 8, Otherwise Line 15)					



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form C

(20__)

For School Districts Calculating a Separate Rate on Each SubClass of Property

Name of Political Subdivision	Political Subdivision Code	Debt Service Purpose of Levy
-------------------------------	----------------------------	---------------------------------

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes.

The tax rate for Debt Service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. **Total current year assessed valuation** obtained from the County Clerk or Assessor.
(Tax Rate Form A, Line 1 Total) _____
2. **Amount required to pay debt service requirements during the next calendar year**
(i.e. Assuming the current year is Year 1, use January - December (Year 2) payments to complete the (Year 1) Form C).
Include the principal and interest payments due on outstanding general obligation bond issues
plus anticipated fees of any transfer agency or paying agent due during the next calendar year. _____
3. **Estimated costs of collection (collector fees and commissions and Assessment Fund
withholdings) and anticipated delinquencies.**
Experience in prior years is the best guide for estimating un-collectible taxes.
(Usually 2% to 10% of Line 2 above) _____
4. **Reasonable reserve up to one year's payment**
(Assuming the current year is Year 1, use January - December (Year 3) payments to complete the (Year 1) Form C.
It is important that the Debt Service Fund have sufficient reserves to prevent any default on the bonds.
Include payments for the year following the next calendar year accounted for on Line 2. _____
5. **Total required for debt service (Line 2 + Line 3 + Line 4)** _____
6. **Anticipated balance at end of current calendar year.**
Show the anticipated bank or fund balance at December 31st of this year (this will equal the
current balance minus the amount of any principal or interest due before December 31st plus any
estimated investment earning Due before December 31st). Do not add the anticipated collections
of this tax into this amount. _____
7. **Property tax revenue required for debt service (Line 5 - Line 6)**
Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the
payments required for the next calendar year (Line 2) and the reasonable reserve of the following
year's payment (Line 4). Any current balance in the fund is already available to meet these
requirements so it is deducted from the total revenues required for Debt Service Purposes. _____
8. **Estimated revenue from state assessed property for debt service for the next calendar year
(January - December) -** Must be estimated by the school district. In most instances a good
estimate would be the same amount as the state assessed revenues actually placed in the Debt
Service Fund in the prior year. _____
9. **Revenue required from locally assessed property for debt service
(Line 7 - Line 8)** _____
10. **Computation of debt service tax rate** [(Line 9 / Line 1) x 100]
Round a fraction to the nearest one/one hundredth of a cent. _____
11. **Less Voluntary Reduction By Political Subdivision** _____
12. **Actual rate to be levied for debt service purposes * (Line 10 - Line 11)**
Enter this rate on Line AA of the Tax Rate Summary. _____

* The tax rate levied may be lower than the rate computed as long as adequate funds are available
to service the debt requirements. _____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Summary

(20__)

For School Districts Calculating a Separate Rate on Each SubClass of Property

Name of Political Subdivision _____

Political Subdivision Code _____

Purpose of Levy _____

This page shows the information that would have been on the line items for the Summary had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	Real Estate			Personal	Prior Method
	Residential	Agriculture	Commerical	Property	Single Rate

A. **Prior Year Tax Rate Ceiling** as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year.

(Prior Year Informational Tax Rate Data Summary, Line F)

B. **Current Year Rate Computed** Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. If no Voter Approved Increase.

[Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)]

C. **Amount of Rate Increase Authorized by Voters for Current Year** (If Same Purpose)

Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI.

(Informational Tax Rate Data Form B, Line 16)

D. **Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling**

[Line B (if no election) otherwise Line C]

E. **Maximum Authorized Levy** Enter the Most Recent Voter Approved Rate

Based on the Prior Year Tax Rate Ceiling

F. **Current Year Tax Rate Ceiling** Maximum Legal Rate to Comply with Missouri Laws

Based on Prior Year Tax Rate Ceiling (Lower of Line D or Line E)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
Informational Tax Rate Data Form A
For School Districts Calculating a Separate Rate on Each Sub-Class of Property



(20__)

Name of Political Subdivision _____ Political Subdivision Code _____ Purpose of Levy _____
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.
Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reductions(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
1. (20__) Current Year Assessed Valuation Include the current locally and state assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.						
2. Assessed Valuation of New Construction & Improvements 2(a) (b) & (c) - May be obtained from the County Clerk or County Assessor 2(d) = [Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d)] If negative, enter zero.						
3. Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor						
4. Assessed Value of Real Property that Changed Subclass from the Prior Year (Added to a New Subclass in the Current Year) Obtained from the County Clerk or County Assessor						
5. Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)						
6. (20__) Prior Year Assessed Valuation Include the prior year locally and state assessed valuation obtained from the County Clerk, County Assessor or comparable office finalized by the local board of equalization. Note: If this is different than the amount on the Prior Year Tax Rate Form A, Line 1 then revise the Prior Year tax rate form to re-calculate the Prior Year tax rate ceiling. Enter the revised Prior Year tax rate ceiling on the Current Year's Tax Rate Summary, Line A.						
7. Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor						
8. Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor						
9. Assessed Value of Real Property that Changed Subclass from the Prior Year (Subtracted from the Previously Reported Subclass) Obtained from the County Clerk or County Assessor						
10. Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)						



PRO FORM A - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
Informational Tax Rate Data Form A

For School Districts Calculating a Separate Rate on Each SubClass of Property

(20__)

Name of Political Subdivision _____

Political Subdivision Code _____

Purpose of Levy _____

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

(a)	(b)	(c)	(d)	(Prior Method)
Residential	Real Estate	Commercial	Personal Property	Single Rate Calculation

	Residential	Real Estate	Commercial	Personal Property	Total	(Prior Method)
11. Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] x 100						
12. Increase in Consumer Price Index Certified by the State Tax Commission						
13. Adjusted Prior Year Assessed Valuation (Line 10)						
14. (20__) Prior Year Voluntarily Reduced Rate in Non-Reassessment Year (Informational Tax Rate Data Summary, Line A)						
15. Maximum Prior Year Adjusted Revenue Permitted from Locally Assessed Property from property that existed in both years [(Line 13 x Line 14) / 100]						
16. Maximum Prior Year Revenue from State Assessed Property (before reductions). Provided by the DESE & allocated to each subclass of real estate based on its % of assessed valuation.						
17. Total Adjusted Prior Year Revenue (Line 15 + Line 16)						
18. Permitted Reassessment Revenue Growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%.						
19. Additional Reassessment Revenue Permitted (Line 17 x Line 18)						
20. Revenue Permitted in the Current Year from property that existed in both years. (Line 17 + Line 19)						
21. Estimated Current Year Revenue from State Assessed Property (before reductions) The school district should use its best estimate for Line 21 (Total), which is allocated to each subclass of real estate based on its % of assessed valuation. (i.e. same amount as Line 16 (Total), Line 16 (Total) multiplied by the % increase in state assessed valuation per the State Tax Commission, or using the educated guess).						
If Line 21 (Total) declines substantially from the amount on Line 16 (Total), please provide written documentation to the State Auditor's Office to explain the reasons for such difference.						

PRO FORM A - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
Informational Tax Rate Data Form A
For School Districts Calculating a Separate Rate on Each SubClass of Property



(20__)

Name of Political Subdivision _____	Political Subdivision Code _____	Purpose of Levy _____
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.		
Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.		

(This form shows the information that would have been on the line items for the Form A had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
22. Revenue Permitted from Existing Locally Assessed Property (Line 20 - Line 21)						
23. Adjusted Current Year Assessed Valuation (Line 5)						
24. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 22 / Line 23 x 100)						
25. Limit Personal Property to the Prior Year Ceiling [Lower of Line 24 (Personal Property) or Line 14 (Personal Property)]						
26. Maximum Authorized Levy (Informational Tax Rate Data Summary, Line E)						
27. Limit to the Prior Year Maximum Authorized Levy Enter the Rate for Prior Method Column on Line B of the Informational Tax Rate Data Summary [Lower of Line 24, Line 25 (for Personal Property only), or Line 26]						
28. Tax Revenue [(Line 1 x Line 27) / 100]						
29. Total Assessed Valuation [Line 1 (Total)]						
30. Blended Rate [Line 28 (Total) / Line 29 x 100]						
31. Revenue Difference due to the multi rate calculation [Line 28 (Total) - Line 28 (Prior Method)]						
32. Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate [(If Line 31 < 0 or > 0 & Line 27 < Line 27 (Prior Method), Then Line 27, Otherwise 0)]						
33. Current Year Adjusted Assessed Valuation of Rates being Revised [(If Line 32 > 0, Then Line 5, Otherwise 0)]						
34. Relative Ratio of Current Year Adjusted Assessed Valuation of the Rates being Revised [Line 33 / Line 33 (Total)]						
35. Revision to Rate [(If Line 32 > 0, Then -Line 34 x Line 31 / Line 3 x 100 (limited to - Line 32), Otherwise 0)]						
36. Revised Rate (Line 27 + Line 35)						
37. Revised Rate Rounded (If Line 36 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)						



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
Informational Tax Rate Data Form A
 For School Districts Calculating a Separate Rate on Each SubClass of Property

(20__)

Name of Political Subdivision _____

Political Subdivision Code _____

Purpose of Levy _____

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.
 Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
 Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
 Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
Calculate Final Blended Rate						
38. Tax Revenue [(Line 1 x Line 37) / 100]						
39. Total Assessed Valuation [Line 1 (Total)]						
40. Final Blended Rate [(Line 38 (Total) / Line 39) x 100]						
41. Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo. (Line 37)						
Enter Rate(s) on the Informational Tax Rate Data Summary, Line B						
For Informational Purposes Only - Impact of the Multi Rate System						
42. Revenue Calculated Using Multi Rate [(Line 41 x Line 1) / 100]						
43. Revenue Calculated Using Single Rate [(Line 27 (Prior Method) x Line 1) / 100]						
44. Revenue Differences Using the Different Methods [(Line 42 - Line 43)]						
45. Percent Change [(Line 44 / Line 43)]						
For Informational Purposes Only - Blended Rate Calculation						
46. Tax Rate Ceiling (Info. Tax Rate Summary, Line F)						
47. Allowable Recoupment Rate (Tax Rate Summary, Line I)						
48. DESE Screen 6 Tax Rate Ceiling Including Recoupment [(Line 46 + Line 47)]						
49. Assessed Valuation (Line 1)						
50. Revenue from DESE Screen 6 Tax Rate Ceiling [(Line 48 x Line 49) / 100]						
51. Blended Tax Rate Ceiling to Report on DESE Screen 6 [(Line 50 (Total) / Line 49 (Total)) x 100]						
52. Voluntary Reduction (Tax Rate Summary, Line H)						
53. Unadjusted Levy (Line 48 - Line 52)						
54. Assessed Valuation (Line 1)						
55. Revenue from Unadjusted Levy [(Line 53 x Line 54) / 100]						
56. Blended Tax Rate from the Unadjusted Levy to Report on DESE Screen 6 [(Line 55 / Line 54) x 100]						
57. Prop C Reduction (Tax Rate Summary, Line G)						
58. Adjusted Levy (Line 53 - Line 57)						
59. Assessed Valuation (Line 1)						
60. Revenue from Adjusted Levy [Line 58 x Line 59 / 100]						
61. Blended Tax Rate from the Adjusted Levy to Report on DESE Screen 6 [(Line 60 / Line 59) x 100]						

Form Revised 03-2016)

Informational Tax Rate Data Form A, Page 4 of 4



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form B

(20__)

For School Districts Calculating a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an existing tax or approved a new tax. Informational Tax Rate Data Form B is designed to document the election.

1. **Date of Election**

2. **Ballot Language**

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. **Election Results**

(Yes)

(No)

4. **Expiration Date**

Enter the last year the levy will be in effect, if applicable.

5. **New Proposition C Waiver**

- Indicate whether the district obtained a new waiver to eliminate part or all of the required Proposition C Reduction.
- Attach a sample ballot or state the proposition posed exactly as it appeared on the ballot.

- Also indicate the election results on the Proposition C Waiver

(Yes)

(No)

6. **Amount of Increase Approved by Voters** (if this is an increase to an existing rate)
(An "Increase of" or an "Increase by") OR

a. _____

Stated Rate Approved by Voters (if this is an increase to an existing rate)
(An "Increase to")

b. _____

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Informational Tax Rate Data Form B**

(20__)

For School Districts Calculating a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

This form shows the information that would have been on the line items for the Form A had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	Real Estate				
	Residential	Agricultural	Commercial	Personal Property	Prior Method
7. Prior Year Tax Rate Ceiling to Apply Voter Approved Increase to. (Tax Rate Summary, Line A if Increase to an Existing Rate, Otherwise 0)					
8. Voter Approved Increased Tax Rate to Adjust (If Line 6a > 0, then Line 6a + Line 7, otherwise, Line 6b).					
9. Adjusted Prior Year Assessed Valuation (Informational Tax Rate Data Form A, Line 10)					
10. Maximum Prior Year Adjusted Revenue from property that existed in both years (Line 8 x Line 9) / 100)					
11. Consumer Price Index (CPI) as Certified by the State Tax Commission.					
12. Permitted Revenue Growth Allowed for CPI (Line 10 x Line 11)					
13. Total Revenue Allowed from the Additional Voter Approved Increase from property that existed in both years (Line 10 + Line 12)					
14. Adjusted Current Year Assessed Valuation (Tax Rate Form A, Line 5)					
15. Adjusted Voter Approved Increase Tax Rate This rate will allow the same revenue as applying the Voter Approved Increase Rate (Line 8) to the Prior year Assessed Value (Line 9) Increased by the CPI (Line 11). (Line 13 / Line 14 x 100)					
16. Amount of Rate Increase Authorized by Voters for the Current Year House Bill No. 506, passed in 2011, allows taxing authorities that passed a voter approved increase after August 27, 2008 to levy a rate that is the greater of the increase approved by voters (Line 8) or the adjusted voter approved increase (Line 15) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval increased by the consumer price index (Line 11). Enter this Rate Computed on the Tax Rate Summary, Line C if increasing an existing levy, Otherwise, on the Tax Rate Summary, Line BB if this is a new or a temporary rate increase. (If Line 8 > Line 15, Then Line 8, Otherwise Line 15)					



Tax Rate Form G
For School Districts With a Separate Rate on Each SubClass of Property

(20__)

Name of Political Subdivision Political Subdivision Code Purpose of Levy

**INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN
FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)**

If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed.

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the preceding one to three year period affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

Start with the oldest prior year (if applicable) and work forward to the present.

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

CERTIFICATION

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of School District (Telephone) _____ (Signature) _____

District Number (Date) _____ (Print Name) _____

Purpose of Levy

**Tax Rate Form G**

(20__)

For School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073(2)(a) and (b)**YEAR 20__ - COMPLETE LINES 1 THROUGH 15 FOR THE THIRD OR OLDER PRIOR YEAR (IF APPLICABLE)
MAKE A COPY OF THIS PAGE FOR CALCULATING A RECOUPMENT OF THE FOURTH OR OLDER PRIOR YEAR(S)**

	Residential	Real Estate Agricultural	Commercial	Personal Property	Total
1. Revised Locally Assessed Valuation After the changes to 20__ tax rate(s) have been made (Revised Tax Rate Form A, Line 1)					
2. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)					
3. Revised Permissible Locally Assessed Tax Revenue [(Line 1 x Line 2) / 100]					
4. Revised Locally Assessed Valuation (Line 1)					
5. Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary, Line F)					
6. Total Locally Assessed Tax Revenue Actually Produced [(Line 4 x Line 5) / 100]					
7. Revenue Loss Due to Local Assessment Reductions (Line 3 - Line 6)					
8. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions This amount <u>must</u> be estimated by the District					
9. Total Lost Revenue to be Recouped (Line 7 + Line 8)					
10. Limit the Total Lost Revenue (Line 9) to Zero (If Line 9 < 0, Then 0. Otherwise Line 9)					
11. Difference Due to Limiting Loss to Zero (Allocate Difference to Subclass if Line 10 > 0) [Line 9 (Total) - Line 10 (Total)]					
12. Revised Locally Assessed Valuation of Subclass If Line 10 > 0 (Line 1 IF Line 10 > 0)					
13. Relative Ratio of Line 12 Ratio of assessed valuation of each subclass to the total. [Line 12 / Line 12 (Total)]					
14. Allocate the Difference on Line 11 Based on the Relative Ratio on Line 13 [Line 11 (Total) x Line 13]					
15. Total (20__) Lost Revenue Allowed to be Recouped (Line 10 + Line 14)					



Tax Rate Form G
For School Districts With a Separate Rate on Each SubClass of Property

(20__)

Name of Political Subdivision _____ Political Subdivision Code _____ Purpose of Levy _____

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)

YEAR 20__ - COMPLETE LINES 1 THROUGH 15 FOR THE SECOND PRIOR YEAR (IF APPLICABLE)

	Residential	Real Estate Agricultural	Commercial	Personal Property	Total
1. Revised Locally Assessed Valuation After the changes to 20__ tax rate(s) have been made. (Revised Tax Rate Form A, Line 1)	_____	_____	_____	_____	_____
2. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)	_____	_____	_____	_____	_____
3. Revised Permissible Locally Assessed Tax Revenue [(Line 1 x Line 2) / 100]	_____	_____	_____	_____	_____
4. Revised Locally Assessed Valuation (Line 1)	_____	_____	_____	_____	_____
5. Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary, Line F)	_____	_____	_____	_____	_____
6. Total Locally Assessed Tax Revenue Actually Produced [(Line 4 x Line 5) / 100]	_____	_____	_____	_____	_____
7. Revenue Loss Due to Local Assessment Reductions (Line 3 - Line 6)	_____	_____	_____	_____	_____
8. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions This amount <u>must</u> be estimated by the District.	_____	_____	_____	_____	_____
9. Total Lost Revenue to be Recouped (Line 7 + Line 8)	_____	_____	_____	_____	_____
10. Limit the Total Lost Revenue (Line 9) to Zero (If Line 9 < 0, Then 0, Otherwise Line 9)	_____	_____	_____	_____	_____
11. Difference Due to Limiting Loss to Zero (Allocate Difference to Subclass if Line 10 > 0) [Line 9 (Total) - Line 10 (Total)]	_____	_____	_____	_____	_____
12. Revised Locally Assessed Valuation of Subclass If Line 10 > 0 (Line 1 If Line 10 > 0)	_____	_____	_____	_____	_____
13. Relative Ratio of Line 12 Ratio of assessed valuation of each subclass to the total. [Line 12 / Line 12 (Total)]	_____	_____	_____	_____	_____
14. Allocate the Difference on Line 11 Based on the Relative Ratio on Line 13 [Line 11 (Total) x Line 13]	_____	_____	_____	_____	_____
15. Total (20__) Lost Revenue Allowed to be Recouped (Line 10 + Line 14)	_____	_____	_____	_____	_____

**Tax Rate Form G**

(20__)

For School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision _____

Political Subdivision Code _____

Purpose of Levy _____

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)**YEAR 20__ - COMPLETE LINES 1 THROUGH 15 FOR THE PRIOR YEAR (IF APPLICABLE)**

	Residential	Real Estate Agricultural	Commercial	Personal Property	Total
1. Revised Locally Assessed Valuation After the changes to 20__ tax rate(s) have been made. (Revised Tax Rate Form A, Line 1)	_____	_____	_____	_____	_____
2. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)	_____	_____	_____	_____	_____
3. Revised Permissible Locally Assessed Tax Revenue [(Line 1 x Line 2) / 100]	_____	_____	_____	_____	_____
4. Revised Locally Assessed Valuation (Line 1)	_____	_____	_____	_____	_____
5. Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary, Line F)	_____	_____	_____	_____	_____
6. Total Locally Assessed Tax Revenue Actually Produced [(Line 4 x Line 5) / 100]	_____	_____	_____	_____	_____
7. Revenue Loss Due to Local Assessment Reductions (Line 3 - Line 6)	_____	_____	_____	_____	_____
8. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions This amount <u>must</u> be estimated by the District.	_____	_____	_____	_____	_____
9. Total Lost Revenue to be Recouped (Line 7 + Line 8)	_____	_____	_____	_____	_____
10. Limit the Total Lost Revenue (Line 9) to Zero (If Line 9 < 0, Then 0. Otherwise Line 9)	_____	_____	_____	_____	_____
11. Difference Due to Limiting Loss to Zero (Allocate Difference to Subclass if Line 10 > 0) [Line 9 (Total) - Line 10 (Total)]	_____	_____	_____	_____	_____
12. Revised Locally Assessed Valuation of Subclass If Line 10 > 0 (Line 1 IF Line 10 > 0)	_____	_____	_____	_____	_____
13. Relative Ratio of Line 12 Ratio of assessed valuation of each subclass to the total. [Line 12 / Line 12 (Total)]	_____	_____	_____	_____	_____
14. Allocate the Difference on Line 11 Based on the Relative Ratio on Line 13 [Line 11 (Total) x Line 13]	_____	_____	_____	_____	_____
15. Total (20__) Lost Revenue Allowed to be Recouped (Line 10 + Line 14)	_____	_____	_____	_____	_____



Tax Rate Form G

(20__)

For School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision _____

Political Subdivision Code _____

Purpose of Levy _____

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)

DETERMINATION OF RECOUPMENT RATE(S)

	Residential	Real Estate Agricultural	Commercial	Personal Property	Total
16. Total Revenue Loss Allowed to be Recouped (Summation of Line 15 for Each Year Recouping)	_____	_____	_____	_____	_____
17. Total Revenue Desired to Recoup in Current Year (Do Not Enter Less than Line 15 of the Third Prior Year Nor More than Line 16)	_____	_____	_____	_____	_____
18. Estimated Amount of Current Collections from State Assessed Property for Recoupment of Loss Must be estimated by the District	_____	_____	_____	_____	_____
19. Amount to be Recouped from Locally Assessed Property (Line 17 - Line 18)	_____	_____	_____	_____	_____
20. Total Current Year (20__) Locally Assessed Property [Current (20__) Tax Rate Form A, Line 1]	_____	_____	_____	_____	_____
21. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 19 / Line 20) x 100] Enter these rates on the current year (20__) Tax Rate Summary, Line I	_____	_____	_____	_____	_____

**Complete lines 22 and 23 IF Line 17 is less than Line 16
Form H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year**

- 22.** Portion of revenue on Line 15 for 2nd prior year 20__ reserved for second year of recoupment _____
- 23.** Portion of revenue on Line 15 for prior year 20__ reserved for second or third year of recoupment _____

**Tax Rate Form H**

(20__)

For School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision _____

Political Subdivision Code _____

Purpose of Levy _____

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Tax Rate Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Tax Rate Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.

**CALCULATION OF SECOND AND/OR THIRD YEAR OF RECOUPMENT TAKEN
FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)**

Before completion of this form, Tax Rate Form G must have been completed in a prior year.

COMPUTATION OF RECOUPMENT RATE

	Residential	Agricultural	Commercial	Personal	Total
1. Total Revenue Lost Due to Assessment Reductions (Prior Year 20__ Tax Rate Form G, Line 16)	_____	_____	_____	_____	_____
2. Revenue Recouped in Prior Year(s) ____ Year	_____	_____	_____	_____	_____
a. Assessed Valuation (Locally Assessed Only)	_____	_____	_____	_____	_____
b. Recoupment Rate (Certified)	_____	_____	_____	_____	_____
c. Revenue Recouped [(Line 2a x Line 2b) / 100]	_____	_____	_____	_____	_____
d. Revenue Recouped from State Assessed Property ____ Year	_____	_____	_____	_____	_____
e. Assessed Valuation (Locally Assessed Only)	_____	_____	_____	_____	_____
f. Recoupment Rate (Certified)	_____	_____	_____	_____	_____
g. Revenue Recouped [(Line 2e x Line 2f) / 100]	_____	_____	_____	_____	_____
h. Revenue Recouped from State Assessed Property	_____	_____	_____	_____	_____
3. Total Revenue Recouped in Prior Year(s) (Line 2c + Line 2d + Line 2g + Line 2h)	_____	_____	_____	_____	_____
4. Revenue Remaining to be Recouped (Line 1 - Line 3)	_____	_____	_____	_____	_____
5. Revenue Desired to be Recouped in the Current Year The law provides for recoupment no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be < Line 4)	_____	_____	_____	_____	_____
6. Estimated Amount of Current Collections from State Assessed Property for Recoupment Loss This amount MUST BE estimated by the District.	_____	_____	_____	_____	_____
7. Revenue to be Recouped from Locally Assessed Property in the Current Year (Line 5 - Line 6)	_____	_____	_____	_____	_____
8. Total Current Year Assessed Valuation Obtained from the County Clerk or Assessor (Tax Rate Form A, Line 1)	_____	_____	_____	_____	_____
9. Rate(s) to be Levied to Partially or Fully Recoup the Lost Revenue [(Line 7 / Line 8) x 100] Enter these rates on the Current Year Tax Rate Summary, Line I.	_____	_____	_____	_____	_____

CERTIFICATION

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of Political Subdivision _____

(Telephone) _____

(Signature) _____

Political Subdivision No. _____

(Date) _____

(Print Name) _____

Purpose of Levy _____

AUTHORITY: section 29.100, RSMo 2000, and section 137.073.6, RSMo Supp. 2013. Original rule filed March 24, 2016.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Missouri State Auditor's Office, Attention: Paul Harper, PO Box 869, Jefferson City, Missouri 65102 or email to rules@auditor.mo.gov. To be considered, comments must be received by June 6, 2016. A public hearing is scheduled for 10:00 a.m. on June 3, 2016, at the Harry S Truman Office Building, Room 493/494, 301 West High Street, Jefferson City, Missouri 65101.

SPECIAL NEEDS: If you have any special needs addressed by the Americans with Disabilities Act, please notify the Missouri State Auditor's Office at (573) 751-4213 at least five (5) working days prior to the hearing.

Title 15—ELECTED OFFICIALS
Division 40—State Auditor
Chapter 3—Rules Applying to Political Subdivisions

PROPOSED RULE

15 CSR 40-3.135 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts

PURPOSE: This rule clarifies the current procedure that applies to all political subdivisions other than school districts and is designed to implement section 137.073, RSMo, as it applies to calculating and revising property tax rates. Under the Missouri Constitution, Article X, Section 22, and section 137.073, RSMo, political subdivisions other than school districts must calculate their annual tax rate ceilings and submit them to the Missouri State Auditor's Office.

(1) The following forms may be used by political subdivisions other than school districts to substantiate the tax rate ceilings before submission of the information via the Missouri State Auditor's Office website portal, which is accessible by obtaining a username and password from the Missouri State Auditor's Office. If a political subdivision is unable to submit the information via the website, the political subdivision may submit these forms via mail to, Missouri State Auditor's Office, Attention: Tax Rate Section, PO Box 869, Jefferson City, MO 65102.

(2) Single Tax Rate—The following forms with instructions for single tax rate review have been adopted and approved for use by political subdivisions:

(A) Tax Rate Summary—For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property, included herein;

(B) Tax Rate Form A—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;

(C) Tax Rate Form B—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;

(D) Tax Rate Form C—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;

(E) Informational Tax Rate Data—For Political Subdivisions Other Than Schools Levying a Single Rate on All Property, included herein;

(F) Tax Rate Form G—For Political Subdivisions Other Than

School Districts Levying a Single Rate on All Property, included herein; and

(G) Tax Rate Form H—For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property, included herein.

(3) Multi Tax Rate—The following forms with instructions for multi tax rate review are available from the Missouri State Auditor's Office and have been adopted and approved for use by political subdivisions:

(A) Tax Rate Summary—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

(B) Tax Rate Form A—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

(C) Tax Rate Form B—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

(D) Tax Rate Form C—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

(E) Informational Tax Rate Data Summary—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

(F) Informational Tax Rate Data Form A—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

(G) Informational Tax Rate Data Form B—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein;

(H) Tax Rate Form G—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein; and

(I) Tax Rate Form H—For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property, included herein.

(4) If revisions or amendments to any information on the tax rate forms need to be made after submission to the State Auditor's Office, the revisions shall be made via the Missouri State Auditor's Office website portal.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Summary

(20__)

For Political Subdivisions Other Than School Districts Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

The information to complete the Tax Rate Summary is available from prior year forms, computed on the attached forms, or computed on this page.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use
in Calculating
its Tax Rate

- A. **Prior Year Tax Rate Ceiling** as defined in Chapter 137 RSMo. Revised if the Prior Year Data Changed or a Voluntary Reduction was taken in a Non-Reassessment Year. (Prior Year Tax Rate Summary, Line F minus Line H in Odd Numbered Year) (Prior Year Tax Rate Summary, Line F in Even Numbered Year)
- B. **Current Year Rate Computed** Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073, RSMo. If no Voter Approved Increase (Tax Rate Form A, Line 18)
- C. **Amount of Rate Increase Authorized by Voters for Current Year** (If Same Purpose)
Greater of the Voter Approved Increase or Voter Approved Increase Adjusted to provide the revenue available if applied to prior assessment & increased by the CPI %. (Tax Rate Form B, Line 15)
- D. **Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling**
[Line B (if no election), Otherwise Line C (if there was an election)]
- E. **Maximum Authorized Levy** Enter the Most Recent Voter Approved Rate
- F. **Current Year Tax Rate Ceiling** (Lower of Line D or E)
Maximum Legal Rate to Comply with Missouri Laws
- G1. **Less Required Sales Tax Reduction** taken from Tax Rate Ceiling (Line F), If Applicable
- G2. **Less 20% Required Reduction 1st Class Charter County Political Subdivision NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies)** taken from Tax Rate Ceiling (Line F).
- H. **Less Voluntary Reduction By Political Subdivision** taken from the Tax Rate Ceiling (Line F).
WARNING: A VOLUNTARY REDUCTION TAKEN IN AN EVEN NUMBERED YEAR WILL LOWER THE TAX RATE CEILING FOR THE FOLLOWING YEAR
- I. **Plus Allowable Recoupment Rate** added to Tax Rate Ceiling (Line F). If Applicable (Attach Form G or H)
- J. **Tax Rate To Be Levied** (Line F - Line G1 - Line G2 - Line H + Line I)
- AA. **Rate To Be Levied For Debt Service** If Applicable (Tax Rate Form C, Line 10)
- BB. **Additional Special Purpose Rate Authorized By Voters** After the Prior Year Tax Rates were Set. Greater of the Voter Approved Increase or Voter Approved Increase Adjusted to provide the revenue available if applied to prior year assessment & increased by CPI %. (Tax Rate Form B, Line 15 if Different Purpose)

CERTIFICATION

I, the undersigned, _____ (Office) of _____ (Political Subdivision)
levying a rate in _____ County (ies) do hereby certify that the data set forth above and on the
accompanying forms is true and accurate to the best knowledge and belief.

Please complete Line G through BB, sign this form, and return to the County Clerk(s) for final certification.

_____	_____	_____	_____
(Date)	(Signature)	(Print Name)	(Telephone)

Proposed rate to be entered on tax books by County Clerk

Based on Certification from the Political Subdivision: Lines

J

AA

BB

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

_____	_____	_____	_____
(Date)	(County Clerk's Signature)	(County)	(Telephone)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

(20__)

For Political Subdivisions OTHER THAN SCHOOLS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

1. (20__) Current Year Assessed Valuation

Include the current state and locally assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.

(a)	_____	+	(b)	_____	=	_____
	(Real Estate)			(Personal Property)		(Total)

2. Assessed Valuation of New Construction and Improvements

2(a) - Obtained from the County Clerk or County Assessor

2(b) - Increase in Personal Property. Use the formula listed under Line 2(b).

(a)	_____	+	(b)	_____	=	_____
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)		(Total)
				If Line 2b is Negative, Enter Zero		

3. Assessed Value of Newly Added Territory

Obtained from the County Clerk or County Assessor.

(a)	_____	+	(b)	_____	=	_____
	(Real Estate)			(Personal Property)		(Total)

4. Adjusted Current Year Assessed Valuation

[Line 1 (Total) - Line 2 (Total) - Line 3 (Total)]

5. (20__) Prior Year Assessed Valuation

Include prior year locally assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.

Note: If this is different than the amount on the Prior Year Tax Rate Form A, Line 1, then revise the Prior Year tax rate form to re-calculate the Prior Year Tax Rate Ceiling. Enter the revised Prior Year Tax Rate Ceiling on this year's Tax Rate Summary, Line A.

(a)	_____	+	(b)	_____	=	_____
	(Real Estate)			(Personal Property)		(Total)

6. Assessed Value of Newly Separated Territory

Obtained from the County Clerk or County Assessor.

(a)	_____	+	(b)	_____	=	_____
	(Real Estate)			(Personal Property)		(Total)

7. Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year

Obtained from the County Clerk or County Assessor.

(a)	_____	+	(b)	_____	=	_____
	(Real Estate)			(Personal Property)		(Total)

8. Adjusted Prior Year Assessed Valuation

[Line 5 (Total) - Line 6 (Total) - Line 7 (Total)]

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Tax Rate Form A**

(20__)

For Political Subdivisions OTHER THAN SCHOOLS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use in
Calculating its Tax
Rate

9. **Percentage Increase in Adjusted Valuation** of existing property in the current year over the prior year's assessed valuation.

[(Line 4 - Line 8) / Line 8] x 100

10. **Increase in Consumer Price Index**

as Certified by the State Tax Commission.

11. **Adjusted Prior Year Assessed Valuation**
(Line 8)

12. (20__) **Tax Rate Ceiling From Prior Year**

(Tax Rate Summary, Line A)

13. **Maximum Prior Year Adjusted Revenue**

from property that existed in both years [(Line 11 x Line 12)/100]

14. **Permitted Reassessment Revenue Growth**

The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10) or 5%.

A negative figure on Line 9 is treated as a zero for Line 14 purposes.

Do not enter less than 0, nor more than 5%.

15. **Additional Reassessment Revenue Permitted**

(Line 13 x Line 14)

16. **Total Revenue Permitted in Current Year ***

from property that existed in both years (Line 13 + Line 15)

17. **Adjusted Current Year Assessed Valuation**

(Line 4)

18. **Maximum Tax Rate Permitted by Article X, Section 22 and**

Section 137.073 RSMo. [(Line 16 / Line 17) x 100]

Round a fraction to the nearest one/one hundredth of a cent.

Enter this rate on the Tax Rate Summary, Line B.

* To compute the total property tax revenues BILLED for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 18 and divide by 100. The property tax revenues BILLED would be used in estimating budgeted revenues.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

(20__)

For Political Subdivisions OTHER THAN SCHOOLS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Recent voter approved tax rate or tax rate increase/decrease.

Since the prior year tax rate computation, some political subdivisions may have held elections where the voters approved an increase in an existing tax or approved a new tax. Form B is designed to document the election.

1. Date of Election

2. Ballot Language

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. Election Results

(Yes)

(No)

4. Expiration Date (If no sunset clause in ballot, leave blank)

Enter the last year the levy will be in effect, if applicable.

5. Amount of Increase Approved by Voters

(An "Increase/Decrease of" or an "Increase/Decrease by")

OR

(a) _____

Stated Rate Approved by Voters

(An "Increase/Decrease to")

(b) _____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

(20__)

For Political Subdivisions OTHER THAN SCHOOLS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use in
Calculating its
Tax Rate

6. **Prior Year Tax Rate Ceiling or Voluntarily Reduced Rate to Apply Voter Approved Increase to.**
(Tax Rate Summary, Line A if Increase to an Existing Rate, Otherwise 0)

7. **Voter Approved Increased Tax Rate to Adjust**
(If an "Increase of" ballot, Line 5a + Line 6. If an "Increase to" ballot, Line 5b)

8. **Adjusted Prior Year Assessed Valuation**
(Tax Rate Form A, Line 8)

9. **Maximum Prior Year Adjusted Revenue**
from property that existed in both years
(Line 7 x Line 8 / 100)

10. **Consumer Price Index (CPI)**
as Certified by the State Tax Commission

11. **Permitted Revenue Growth for CPI**
(Line 9 x Line 10)

12. **Total Revenue Allowed from the Additional Voter Approved Increase**
from property that existed in both years
(Line 9 + Line 11)

13. **Adjusted Current Year Assessed Valuation**
(Form A, Line 4)

14. **Adjusted Voter Approved Increased Tax Rate**
This rate will allow the same revenue as applying the Voter Approved Rate (Line 7)
to the Prior Year Assessed Value (Line 8) Increased by the CPI (Line 10).
(Line 12 / Line 13 x 100)

15. **Amount of Rate Increase Authorized by Voters for the Current Year**
House Bill No. 506, passed in 2011, allows taxing authorities that passed a voter approved increase after August 27, 2008 to levy a rate that is the greater of the increase approved by voters (Line 7) or the adjusted voter approved increase (Line 14) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval increased by the consumer price index (Line 10). Enter this Rate Computed on the Tax Rate Summary, Line C if increasing an existing levy, Otherwise, on the Tax Rate Summary, Line BB if this is new or a temporary rate increase.
(If Line 7 > Line 14, then Line 7, Otherwise Line 14)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form C

(20__)

For Political Subdivisions OTHER THAN SCHOOLS Levying a Single Rate on ALL PROPERTY

	Debt Service
Name of Political Subdivision	Purpose of Levy
Political Subdivision Code	

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes.

The tax rate for Debt Service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. **Total current year assessed valuation** obtained from the County Clerk or Assessor.
(Tax Rate Form A, Line 1 Total) _____
2. **Amount required to pay debt service requirements during the next calendar year**
(i.e. Assuming the current year is Year 1, use January - December (Year 2) payments to complete the (Year 1) Form C).
Include the principal and interest payments due on outstanding general obligation bond issues
plus anticipated fees of any transfer agent or paying agent due during the next calendar year. _____
3. **Estimated costs of collection (collector fees and commissions and Assessment Fund withholdings) and anticipated delinquencies.**
Experience in prior years is the best guide for estimating un-collectible taxes.
(Usually 2% to 10% of Line 2 above) _____
4. **Reasonable reserve up to one year's payment**
(i.e. Assuming the current year is Year 1, use January - December (Year 3) payments to complete the (Year 1) Form C).
It is important that the Debt Service Fund have sufficient reserves to prevent any default on the bonds.
Include payments for the year following the next calendar year accounted for on Line 2. _____
5. **Total required for debt service** (Line 2 + Line 3 + Line 4) _____
6. **Anticipated balance at end of current calendar year.**
Show the anticipated bank or fund balance at December 31st of this year (this will equal the
current balance minus the amount of any principal or interest due before December 31st plus any
estimated investment earning due before December 31st). Do not add the anticipated collections
of this tax into this amount. _____
7. **Property tax revenue required for debt service** (Line 5 - Line 6)
Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the
payments required for the next calendar year (Line 2) and the reasonable reserve of the following
year's payment (Line 4). Any current balance in the fund is already available to meet these
requirements so it is deducted from the total revenues required for Debt Service Purposes. _____
8. **Computation of debt service tax rate** [(Line 7 / Line 1) x 100]
Round a fraction to the nearest one/one hundredth of a cent. _____
9. **Less Voluntary Reduction By Political Subdivision** _____
10. **Actual rate to be levied for debt service purposes *** (Line 8 - Line 9)
Enter this rate on Line AA of the Tax Rate Summary. _____

* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements. _____



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data

(20__)

For Political Subdivisions OTHER THAN SCHOOLS Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
<p>This page shows the information that would have been on the line items for the Summary, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.</p> <p>Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.</p> <p>Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.</p>		
<p>Informational Tax Rate Summary Information</p> <p>A. Prior Year Tax Rate Ceiling (Prior Year Informational Tax Rate Data, Line F) _____</p> <p>B. Current Year Rate Computed (Informational Tax Rate Form A, Line 18 below) _____</p> <p>C. Amount of Increase Authorized by Voters for Current Year (Informational Tax Rate Data Form B, Line 15 below) _____</p> <p>D. Rate to Compare to Maximum Authorized Levy [Line B (if no election), Otherwise Line C (if there was an election)] _____</p> <p>E. Maximum Authorized Levy (Most Recent Voter Approved Rate) _____</p> <p>F. Tax Rate Ceiling if No Voluntary Reductions were Taken in a Prior Even Numbered Year (Lower of Line D or E) _____</p>		<p>Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken</p>
<p>Informational Tax Rate Form A, Page 2 Information</p> <p>9. Percentage Increase in Adjusted Valuation [(Tax Rate Form A, Line 4 - Line 8) / Line 8 x 100] _____</p> <p>10. Increase in Consumer Price Index as Certified by the State Tax Commission. _____</p> <p>11. Adjusted Prior Year Assessed Valuation (Tax Rate Form A, Line 8) _____</p> <p>12. (20__) Tax Rate Ceiling From Prior Year (Informational Tax Rate Summary, Line A from above) _____</p> <p>13. Maximum Prior Year Adjusted Revenue from property that existed in both years. [(Line 11 x Line 12) / 100] _____</p> <p>14. Permitted Reassessment Revenue Growth The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%. A negative figure on Line 9 is treated as a zero for Line 14 purposes. Do not enter less than 0, nor more than 5%. _____</p> <p>15. Additional Reassessment Revenue Permitted (Line 13 x Line 14) _____</p> <p>16. Total Revenue Permitted in Current Year from property that existed in both years. (Line 13 + Line 15) _____</p> <p>17. Adjusted Current Year Assessed Valuation (Form A, Line 4) _____</p> <p>18. Maximum Tax Rate Permitted by Article X, Section 22 and Section 137.073 RSMo. If No Voluntary Reduction was Taken [(Line 16 / Line 17) x 100] _____</p>		
<p>Informational Tax Rate Form B, Page 2 Information</p> <p>6. Prior Year Tax Rate Ceiling to Apply Voter Approved Increase to. (Informational Tax Rate Summary, Line A if Increase to an Existing Rate, Otherwise 0) _____</p> <p>7. Voter Approved Increased Tax Rate to Adjust (If an "Increase of" ballot, Tax Rate Form B, Line 5a + Line 6. If an "Increase to" ballot, Tax Rate Form B, Line 5b) _____</p> <p>8. Adjusted Prior Year Assessed Valuation (Tax Rate Form A, Line 8) _____</p> <p>9. Maximum Prior Year Adjusted Revenue from property that existed in both years. (Line 7 x Line 8 / 100) _____</p> <p>10. Consumer Price Index (CPI) as Certified by the State Tax Commission. _____</p> <p>11. Permitted Revenue Growth for CPI (Line 9 x Line 10) _____</p> <p>12. Total Revenue Allowed from the Additional Voter Approved Increase from property that existed in both years. (Line 9 + Line 11) _____</p> <p>13. Adjusted Current Year Assessed Valuation (Tax Rate Form A, Line 4) _____</p> <p>14. Adjusted Voter Approved Increased Tax Rate (Line 12 / Line 13 x 100) _____</p> <p>15. Amount of Rate Increase Authorized by Voters for the Current Year (If Line 7 > Line 14, then Line 7, Otherwise, Line 14) _____</p>		



Tax Rate Form G

(20__)

For Political Subdivisions Other Than School Districts Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)

If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed.

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

Start with the oldest prior year (if applicable) and work forward to the present.

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

CERTIFICATION

I, the undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the best of my knowledge and belief.

Name of Political Subdivision

(Telephone)

(Signature)

Political Subdivision Code

(Date)

(Print Name)

Purpose of Levy

**Tax Rate Form G**

(20__)

For Political Subdivisions Other Than School Districts Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision _____

Political Subdivision Code _____

Purpose of Levy _____

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)**NOTE: LIST ADDITIONAL PRIOR YEARS IN SEPARATE COLUMNS IF NEEDED.**

	Prior Year (2 0)	Second Prior Year (2 0)	Third Prior Year (2 0)
1. Revised State & Locally Assessed Valuation After the changes to prior year(s) (Revised Tax Rate Form A, Line 1 Total)	_____	_____	_____
2. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)	_____	_____	_____
3. Revised Permissible State and Locally Assessed Tax Revenue [(Line 1 x Line 2)/100]	_____	_____	_____
4. Revised State & Locally Assessed Valuation (Form G, Line 1 Total)	_____	_____	_____
5. Original tax rate ceiling (Certified) (Original Tax Rate Summary, Line F)	_____	_____	_____
6. Total State and Locally Assessed Tax Revenue Actually Produced [(Line 4 x Line 5)/100]	_____	_____	_____
7. Total Lost Revenue Allowed to be Recouped (Line 3 - Line 6)	_____	_____	_____
8. Total Revenue Loss (Total of Line 7).	_____	_____	_____
9. Revenue Desired to Recoup in Current Year Revenue the political subdivision chooses to recoup in the current year. (Do Not Enter Less than Line 7 for the Third Prior Year (20__) Nor More than Line 8)	_____	_____	_____
10. Total Current Year (20__) State and Locally Assessed Valuation [Current (20__) Tax Rate Form A, Line 1]	_____	_____	_____
11. Rate to be Levied to Partially or Fully Recoup the Loss [(Line 9 / Line 10) x 100] Enter this rate on the current year (20__) Tax Rate Summary, Line 1.	_____	_____	_____

Complete Lines 12 and 13 IF Line 9 is less than Line 8**Form H will need to be completed to continue this Recoupment in the 2nd & / or 3rd Year**

12. Portion of revenue on Line 7 for 2nd prior year 20__ reserved for second year of recoupment _____
13. Portion of revenue on Line 7 for prior year 20__ reserved for second or third year of recoupment _____



Tax Rate Form H

(20__)

For Political Subdivisions Other Than School Districts Levying a Single Rate on ALL PROPERTY

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Tax Rate Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Tax Rate Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.

Before completion of this form, Tax Rate Form G must have been completed in a prior year.

COMPUTATION OF RECOUPMENT RATE

1. **Total revenue lost due to assessment reductions from Tax Rate Form G, Line 8** (Form G was completed in a previous year) _____
2. **Revenue recouped in prior years**
a. $\frac{[(\text{Year}) (\text{Assessed Valuation} \times \text{Recoupment Rate})]}{100}$ _____
b. $\frac{[(\text{Year}) (\text{Assessed Valuation} \times \text{Recoupment Rate})]}{100}$ _____
3. **Total revenue recouped in prior years**
(Line 2a + Line 2b) _____
4. **Revenue remaining to be recouped**
(Line 1 - Line 3) _____
5. **Revenue desired to be recouped in the current year** _____
6. **Total current year assessed valuation**
Obtained from the County Assessor or County Clerk
(Tax Rate Form A, Line 1 Total) _____
7. **Recoupment rate for the current year**
[(Line 5 / Line 6) x 100] _____

CERTIFICATION

I, the undersigned, _____ of _____
(Office) (Political Subdivision)
located in _____ do hereby certify that the data set forth above is true and accurate
County(ies)
to the best of my knowledge and belief.

(Signature)

(Date)

(Print Name)

(Telephone)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Summary

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

The information to complete the Tax Rate Summary is available from prior year forms, computed on the attached forms, or computed on this page.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commerical		

- A. Prior Year Tax Rate Ceiling** as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Tax Rate Summary, Line F minus Line H in Odd Numbered Year)
(Prior year Tax Rate Summary, Line F in Even Numbered Year)
- B. Current Year Rate Computed** Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo, If no Voter Approved Increase.
[Tax Rate Form A, Line 37 & Line 23 (Prior Method)]
- C. Amount of Rate Increase Authorized by Voters for Current Year** (If Same Purpose)
Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI.
(Tax Rate Form B, Line 15)
- D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling**
[Line B (if no election) otherwise Line C]
- E. Maximum Authorized Levy**
Enter the Most Recent Voter Approved Rate
- F. Current Year Tax Rate Ceiling** Maximum Legal Rate to Comply with Missouri Laws
Political Subdivision's Tax Rate (Lower of Line D or Line E)
- G.1. Less Required Sales Tax Reduction**
taken from Tax Rate Ceiling (Line F) If Applicable
- G.2. Less 20% Required Reduction 1st Class Charter County Political Subdivision NOT Submitting an Estimate Non-Binding Tax Rate to the County(ies) taken from Tax Rate Ceiling (Line F).**
- H. Less Voluntary Reduction By School District** taken from Tax Rate Ceiling (Line F).
WARNING: A Voluntary Reduction taken in an Even-Numbered Year Will Lower the Tax Rate Ceiling for the Following Year
- I. Plus Allowable Recoupment Rate** added to Tax Rate Ceiling (Line F)
If Applicable (Attach Form G or H)
- J. Tax Rate To Be Levied** (Line F - Line G1 - Line G2 - Line H + Line I)
- AA. Rate to be Levied For Debt Service** If Applicable
(Tax Rate Form C, Line 10)
- BB. Additional Special Purposed Rate Authorized By Voters** After the Prior Year Tax Rates were Set. (Tax Rate Form B, Line 15 if a Different Purpose)
Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI.

CERTIFICATION

I, the undersigned, _____ (Office) of _____ (Political Subdivision) levying a rate in _____ (County or Counties) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the County Clerk(s) for final certification.

(Date)	(Signature)	(Print Name)	(Telephone)
Proposed rate to be entered on tax books by County Clerk			
Based on Certification from the Political Subdivision:			
Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of the section.			
Lines:		J	
		AA	
		BB	
(Date)	(County Clerk's Signature)	(County)	(Telephone)

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

(20__)

Name of Political Subdivision _____ Political Subdivision Code _____ Purpose of Levy _____

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
--	--------------------	------------------------------------	-------------------	-----------------------------	-------	--

1. **(20__) Current Year Assessed Valuation**

Include the current locally and state assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.

2. **Assessed Valuation of New Construction & Improvements**

2(a) (b) & (c) - May be obtained from the County Clerk or County Assessor
2(d) - (Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d))
If negative, enter zero.

3. **Assessed Value of Newly Added Territory**

Obtained from the County Clerk or County Assessor

4. **Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Added to a New Subclass in the Current Year**

Obtained from the County Clerk or County Assessor

5. **Adjusted Current Year Assessed Valuation**

(Line 1 - Line 2 - Line 3 - Line 4)

6. **(20__) Prior Year Assessed Valuation**

Include the prior year locally and state assessed valuation obtained from the County Clerk, County Assessor or comparable office finalized by the local board of equalization.

Note: If this is different than the amount on the Prior Year Tax Rate Form A, Line 1 then revise the Prior Year tax rate form to re-calculate the Prior Year tax rate ceiling. Enter the revised Prior Year tax rate ceiling on the Current Year's Tax Rate Summary, Line A.

7. **Assessed Value in Newly Separated Territory**

Obtained from the County Clerk or County Assessor

8. **Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year**

Obtained from the County Clerk or County Assessor

9. **Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Subtracted from the Previously Reported Subclass**

Obtained from the County Clerk or County Assessor

10. **Adjusted Prior Year Assessed Valuation**

(Line 6 - Line 7 - Line 8 - Line 9)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision _____ Political Subdivision Code _____ Purpose of Levy _____

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.
Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered years(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a)		(b)		(c)	(d)	(Prior Method) Single Rate Calculation
	Residential	Real Estate	Agricultural	Commercial			
11. Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] x 100							
12. Increase in Consumer Price Index Certified by the State Tax Commission							
13. Adjusted Prior Year Assessed Valuation (Line 10)							
14. Prior Year Voluntarily Reduced Rate in Non-Reassessment Year (Tax Rate Summary, Line A)							
15. Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years [(Line 13 x Line 14) / 100]							
16. Permitted Reassessment Revenue Growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.							
17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)							
18. Revenue Permitted in the Current Year from property that existed in both years. (Line 15 + Line 17)							
19. Adjusted Current Year Assessed Valuation (Line 5)							
20. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)							
21. Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]							
22. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate (Tax Rate Summary, Line E)							
23. Limit to the Prior Year Maximum Authorized Levy [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]							
Enter the Rate for the Prior Method Column on Line B of the Tax Rate Summary							

PRO FORM A - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property



(20__)

Name of Political Subdivision _____ Political Subdivision Code _____ Purpose of Levy _____
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.
 Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a)		(b)		(c)		(d) Personal Property	(Prior Method) Single Rate Calculation
			Real Estate					
	Residential	Agricultural	Commercial	Commercial				

Calculate Revised Rate(s)

24. Tax Revenue [(Line 1 x Line 23) / 100] _____
25. Total Assessed Valuation [Line 1 (Total)] _____
26. Blended Rate [Line 24 (Total) / Line 25 x 100] _____
27. Revenue Difference due to the multi rate calculation
[Line 24 (Total) - Line 24 (Prior Method)] _____
28. Rate(s) to be Revised _____

Note: Revision Can Not Increase Personal Property Rate

[(If Line 27 < 0 or > 0 & Line 23 < Line 23 (Prior Method), Then Line 23, Otherwise 0)]

29. Current Year Adjusted Assessed Valuation of Rates being Revised
[(If Line 28 > 0, Then Line 5, Otherwise 0)] _____
30. Relative Ratio of Current Year Adjusted Assessed Valuation of the
Rates being Revised [Line 29 / Line 29 (Total)] _____

31. Revision to Rate
[(If Line 28 > 0, Then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28), Otherwise 0)] _____

32. Revised Rate (Line 23 + Line 31) _____
33. Revised Rate Rounded
[(If Line 32 < 1, Then Round to a 3 - digit rate, Otherwise Round to a 4 - digit rate)] _____

Calculate Final Blended Rate

34. Tax Revenue [(Line 1 x Line 33) / 100] _____
35. Total Assessed Valuation [Line 1 (Total)] _____
36. Final Blended Rate [(Line 34 (Total) / Line 35) x 100] _____
37. Tax Rate(s) Permitted Calculated Pursuant to
Article X, Section 22 and Section 137.073 RSMo. (Line 33)
Enter Rate(s) on the Tax Rate Summary, Line B _____

((Form Revised 03-2016))

Tax Rate Form A, Page 3 of 4

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**Tax Rate Form A**

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

(20__)

Name of Political Subdivision _____ Political Subdivision Code _____ Purpose of Levy _____

The final version of this form **MUST** be sent to the County Clerk to forward to the State Auditor's Office.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
--	--------------------	------------------------------------	-------------------	-----------------------------	-------	--

For Informational Purposes Only - Impact of the Multi Rate System38. Revenue Calculated Using the Multi Rate Method
(Line 37 x Line 1) / 10039. Revenue Calculated Using the Single Rate Method
(Line 23 (Prior Method) x Line 1) / 10040. Revenue Differences Using the Different Methods
(Line 38 - Line 39)

41. Percent Change (Line 40 / Line 39)

For Informational Purposes Only - Blended Rate Calculation

42. Tax Rate Ceiling (Tax Rate Summary, Line F)

43. Allowable Recoupment Rate
(Tax Rate Summary, Line I)44. Tax Rate Ceiling Including Recoupment
(Line 42 + Line 43)

45. Assessed Valuation (Line 1)

46. Revenue from Tax Rate Ceiling Including Recoupment
(Line 44 x Line 45) / 100

47. Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100]

48. Voluntary Reduction (Tax Rate Summary, Line H)

49. Unadjusted Levy (Line 44 - Line 48)

50. Assessed Valuation (Line 1)

51. Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]

52. Blended Tax Rate from the Unadjusted Levy [Line 51 (Total) / Line 50 (Total) x 100]

53. Sales Tax Reduction (Tax Rate Summary, Line G)

54. Adjusted Levy (Line 49 - Line 53)

55. Assessed Valuation (Line 1)

56. Revenue from Adjusted Levy [Line 54 x Line 55 / 100]

57. Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]

(Form Revised 03-2016)

Tax Rate Form A, Page 4 of 4



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form B

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.
Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an existing tax or approved a new tax. Form B is designed to document the election.

1. **Date of Election** _____

2. **Ballot Language**

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. **Election Results**

(YES)

(NO)

4. **Expiration Date**

Enter the last year the levy will be in effect, if applicable.

5. **Amount of Increase Approved by Voters** (if this is an increase to an existing rate).

(An "Increase of" or an "Increase by")

OR

a. _____

Stated Rate Approved by Voters (if this is an existing rate).

(An "Increase to")

b. _____

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Tax Rate Form B**

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information on the Informational Tax Rate Data Summary at the end of these forms provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

Real Estate

Residential

Agricultural

Commercial

Personal Property

Prior Method

6. Prior Year Tax Rate Ceiling or Voluntarily Reduced Rate to Apply Voter Approved Increase to.

Tax Rate Summary, Line A

if Increase to an Existing Rate, Otherwise 0.

7. Voter Approved Increased Tax Rate to AdjustIf Line 5a > 0, then Line 5a + Line 6b,
otherwise, Line 5b.**8. Adjusted Prior Year Assessed Valuation**

(Tax Rate Form A, Line 10)

9. Maximum Prior Year Adjusted Revenuefrom Property that existed in both years
Line 7 x Line 8 / 100**10. Consumer Price Index (CPI)**

as Certified by the State Tax Commission

11. Permitted Revenue Growth for CPI

(Line 9 x Line 10)

12. Total Revenue Allowed from the Additional Voter Approved Increasefrom property that existed in both years
(Line 9 + Line 11)**13. Adjusted Current Year Assessed Valuation**

(Form A, Line 5)

14. Adjusted Voter Approved Increased Tax RateThis rate will allow the same revenue as
applying the Voter Approved Rate (Line 7)
to the Prior year Assessed Value (Line 8)
Increased by the CPI
(Line 12 / Line 13 x 100)**15. Amount of Rate Increase Authorized by Voters for the Current Year**House Bill No. 506, passed in 2011 allows taxing authorities
that passed a voter approved increase after August 27, 2008 to
levy a rate that is the greater of the increase approved by voters
(Line 7) or the adjusted voter approved increase (Line 14) in
order to generate substantially the same revenue that would
have been generated by applying the voter approved increase to
the total assessed valuation at the time of the voter approval
increased by the consumer price index (Line 10).Enter this Rate Computed on the Tax Rate Summary, Line
C if increasing an existing levy, Otherwise, on the Tax Rate
Summary, Line BB if this is a new rate or a temporary rate
increase.(If Line 7 > Line 14, Then Line 7,
Otherwise, Line 14)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Tax Rate Form C

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

_____	_____	Debt Service
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes.

The tax rate for Debt Service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments. Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.

1. **Total current year assessed valuation** obtained from the County Clerk or County Assessor.
(Tax Rate Form A, Line 1 Total) _____
2. **Amount required to pay debt service requirements during the next calendar year**
(i.e. Assuming the current year is Year 1, use January - December (Year 2) payments to complete the (Year 1) Form C).
Include the principal and interest payments due on outstanding general obligation bond issues
plus anticipated fees of any transfer agency or paying agent due during the next calendar year. _____
3. **Estimated costs of collection (collector fees and commissions and Assessment Fund withholdings) and anticipated delinquencies.** Experience in prior years is the best guide for
estimating un-collectible taxes. (Usually 2% to 10% of Line 2 above) _____
4. **Reasonable reserve up to one year's payment**
(i.e. Assuming the current year is Year 1, use January - December (Year 3) payments to complete the (Year 1) Form C).
It is important that the Debt Service Fund have sufficient reserves to prevent any default on the
bonds. Include payments for the year following the next calendar year accounted for on Line 2. _____
5. **Total required for debt service** (Line 2 + Line 3 + Line 4) _____
6. **Anticipated balance at end of current calendar year.**
Show the anticipated bank or fund balance at December 31st of this year (this will equal the
current balance minus the amount of any principal or interest payments due before December
31st plus any estimated investment earnings due before December 31st). Do not add the
anticipated collections of this tax into this amount. _____
7. **Property tax revenue required for debt service** (Line 5 - Line 6)
Line 6 is subtracted from Line 5 because the debt service fund is only allowed to have the
payments required for the next calendar year (Line 2) and the reasonable reserve of the following
year's payments (Line 4). Any current balance in the fund is available to meet these requirements,
so it is deducted from the total revenues required for Debt Service purposes. _____
8. **Computation of debt service tax rate** [(Line 7 / Line 1) x 100]
If [(Line 7 / Line 1) x 100] < 1, then round to a 3-digit rate, otherwise round to a 4-digit rate. _____
9. **Less Voluntary Reduction By Political Subdivision** _____
10. **Actual rate to be levied for debt service purposes *** (Line 8 - Line 9)
Enter this rate on the Tax Rate Summary, Line AA. _____

* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Summary

(2015)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

This page shows the information that would have been on the line items for the Summary had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.

Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	Real Estate			Personal Property	Prior Method Single Rate
	Residential	Agriculture	Commerical		
A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo. Revised if Prior Year Data Changed or a Voluntary Reduction was Taken in a Non-Reassessment Year. (Prior Year Informational Tax Rate Data, Line F)					
B. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073 RSMo. <u>If no Voter Approved Increase.</u> [Informational Tax Rate Data Form A, Line 37 & Line 23 (Prior Method)]					
C. Amount of Rate Increase Authorized by Voters for Current Year (If Same Purpose) Adjusted to provide the revenue available if applied to the prior year assessed value and increased by the percentage of CPI. (Informational Tax Rate Form B, Line 16)					
D. Rate to Compare to Maximum Authorized Levy to Determine Tax Rate Ceiling [Line B (if no election) otherwise Line C]					
E. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate Based on the Prior Year Tax Rate Ceiling					
F. Current Year Tax Rate Ceiling Maximum Legal Rate to Comply with Missouri Laws Based on Prior Year Tax Rate Ceiling (Lower of Line D or Line E)					



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

(20__)

Name of Political Subdivision _____ Political Subdivision Code _____ Purpose of Levy _____

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a) Residential	(b) Real Estate	(c) Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
1. (20__) Current Year Assessed Valuation Include the current locally and state assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.						
2. Assessed Valuation of New Construction & Improvements 2(a) (b) & (c) - Obtained from the County Clerk or County Assessor 2(d) - [Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d)] If negative, enter zero.						
3. Assessed Value of Newly Added Territory Obtained from the County Clerk or County Assessor						
4. Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Added to a New Subclass in the Current Year Obtained from the County Clerk or County Assessor						
5. Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)						
6. (20__) Prior Year Assessed Valuation Include the prior year locally and state assessed valuation obtained from the County Clerk, County Assessor or comparable office finalized by the local board of equalization. Note: If this is different than the amount on the Prior Year Tax Rate Form A, Line 1 then revise the Prior Year tax rate form to re-calculate the Prior Year tax rate ceiling. Enter the revised Prior Year tax rate ceiling on the Current Year Informational Tax Rate Summary, Line A.						
7. Assessed Value in Newly Separated Territory Obtained from the County Clerk or County Assessor						
8. Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or County Assessor						
9. Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Subtracted from the Previously Reported Subclass Obtained from the County Clerk or County Assessor						
10. Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)						



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
Informational Tax Rate Data Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

(20__)

Name of Political Subdivision _____

Political Subdivision Code _____

Purpose of Levy _____

The final version of this form **MUST** be sent to the County Clerk to forward to the State Auditor's Office.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)		(b)		(c)		(d)		Total	(Prior Method) Single Rate Calculation
	Residential	Real Estate	Agricultural	Commercial	Personal Property					
11. Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] x 100										
12. Increase in Consumer Price Index Certified by the State Tax Commission										
13. Adjusted Prior Year Assessed Valuation (Line 10)										
14. (20__) Prior Year Tax Rate Ceiling (Informational Tax Rate Data Summary, Line A)										
15. Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years [(Line 13 x Line 14) / 100]										
16. Permitted Reassessment Revenue Growth Enter the lower of the actual growth (Line 11), the CPT (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.										
17. Additional Reassessment Revenue Permitted (Line 15 x Line 16)										
18. Revenue Permitted in the Current Year from property that existed in both years. (Line 15 + Line 17)										
19. Adjusted Current Year Assessed Valuation (Line 5)										
20. Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB 1150 & SB960 (Line 18 / Line 19 x 100)										
21. Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]										
22. Maximum Authorized Levy Enter the Most Recent Voter Approved Rate (Informational Tax Rate Data Summary, Line E)										
23. Limit to the Prior Year Maximum Authorized Levy [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]										
Enter the Rate for the Prior Method Column on Line B of the Informational Tax Rate Data Summary										

(Form Revised 03-2016)

Informational Tax Rate Data Form A, Page 2 of 4

PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
Informational Tax Rate Data Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

(20__)

Name of Political Subdivision _____ Political Subdivision Code _____ Purpose of Levy _____

The final version of this form **MUST** be sent to the County Clerk to forward to the State Auditor's Office.

Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered year(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a) Residential	(b) Real Estate Agricultural	(c) Commercial	(d) Personal Property	Total	(Prior Method) Single Rate Calculation
--	--------------------	------------------------------------	-------------------	-----------------------------	-------	--

Calculate Revised Rate(s)

24. Tax Revenue [(Line 1 x Line 23) / 100]
25. Total Assessed Valuation [Line 1 (Total)]
26. Blended Rate [Line 24 (Total) / Line 25 x 100]
27. Revenue Difference due to the multi rate calculation
[Line 24 (Total) - Line 24 (Prior Method)]
28. Rate(s) to be Revised Note: **Revision Can Not Increase Personal Property Rate**
[If Line 27 < 0 & Line 23 < Line 23 (Prior Method), Then Line 23. Otherwise 0]
29. Current Year Adjusted Assessed Valuation of Rates being Revised
[If Line 28 > 0, Then Line 5. Otherwise 0]
30. Relative Ratio of Current Year Adjusted Assessed Valuation of the
Rates being Revised [Line 29 / Line 29 (Total)]
31. Revision to Rate
[If Line 28 > 0, Then -Line 30 x Line 27 / Line 5 x 100 (limited to - Line 28). Otherwise 0]
32. Revised Rate [Line 23 + Line 31]
33. Revised Rate Rounded
[If Line 32 < 1, Then Round to a 3 - digit rate. Otherwise Round to a 4 - digit rate]

Calculate Final Blended Rate

34. Tax Revenue [(Line 1 x Line 33) / 100]
35. Total Assessed Valuation [Line 1 (Total)]
36. Final Blended Rate [(Line 34 (Total) / Line 35) x 100]
37. Tax Rate(s) Permitted Calculated Pursuant to Article
X, Section 22 and Section 137.073 RSMo. (Line 33)

Enter Rate(s) on the Informational Tax Rate Data Summary, Line B



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED
Informational Tax Rate Data Form A

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

(20__)

Name of Political Subdivision	Political Subdivision Code	Purpose of Levy
The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.		
Computation of reassessment growth and rate for compliance with Article X, Section 22 and Section 137.073, RSMo.		

This form shows the information that would have been on the line items for the Form A had no voluntary reductions(s) been taken in prior even numbered years(s). The information on this form should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.
Step 1 - The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 - Submit a copy of the resolution, policy, statement, or ordinance to the State Auditor's Office for review.

	(a)	(b)	(c)	(d)	(Prior Method) Single Rate Calculation
	Residential	Real Estate	Commercial	Personal Property	Total

For Informational Purposes Only - Impact of the Multi Rate System

38. Revenue Calculated Using the Multi Rate Method
[(Line 37 x Line 1) / 100]

39. Revenue Calculated Using the Single Rate Method
[Line 23 (Prior Method) x Line 1] / 100]

40. Revenue Differences Using the Different Methods
(Line 38 - Line 39)

41. Percent Change (Line 40 / Line 39)

For Informational Purposes Only - Blended Rate Calculation

42. Tax Rate Ceiling (Tax Rate Summary, Line F)

43. Allowable Recoupment Rate
(Tax Rate Summary, Line I)

44. Tax Rate Ceiling Including Recoupment
(Line 42 + Line 43)

45. Assessed Valuation (Line 1)

46. Revenue from Tax Rate Ceiling Including Recoupment
[(Line 44 x Line 45) / 100]

47. Blended Tax Rate Ceiling Including Recoupment [Line 46 (Total) / Line 45 (Total) x 100]

48. Voluntary Reduction (Tax Rate Summary, Line H)

49. Unadjusted Levy (Line 44 - Line 48)

50. Assessed Valuation (Line 1)

51. Revenue from Unadjusted Levy [Line 49 x Line 50 / 100]

52. Blended Tax Rate from the Unadjusted Levy [Line 51 (Total) / Line 50 (Total) x 100]

53. Sales Tax Reduction (Tax Rate Summary, Line G)

54. Adjusted Levy (Line 49 - Line 53)

55. Assessed Valuation (Line 1)

56. Revenue from Adjusted Levy [Line 54 x Line 55 / 100]

57. Blended Tax Rate from the Adjusted Levy [Line 56 (Total) / Line 55 (Total) x 100]



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

Informational Tax Rate Data Form B

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.
Calculation of New Voter Approved Tax Rate or Tax Rate Increase

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an existing tax or approved a new tax. Form B is designed to document the election.

1. **Date of Election** _____

2. **Ballot Language**

Attach a sample ballot or state the proposition posed to the voters exactly as it appeared on the ballot.

3. **Election Results**

(YES)

(NO)

4. **Expiration Date**

Enter the last year the levy will be in effect, if applicable.

5. **Amount of Increase Approved by Voters** (if this is an increase to an existing rate).
(An "Increase of" or an "Increase by") **OR**

Stated Rate Approved by Voters (if this is an existing rate).
(An "Increase to")

a. _____

b. _____

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****Informational Tax Rate Data Form B**

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the County Clerk to forward to the State Auditor's Office.

Calculation of New Voter Approved Tax Rate or Tax Rate Increase

This form shows the information that would have been on the line items for the Form A had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

- Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
- Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

	Real Estate			
	Residential	Agricultural	Commercial	Personal Property Prior Method
6. Prior Year Tax Rate Ceiling or Voluntarily Reduced Rate to Apply Voter Approved Increase to. Informational Tax Rate Data Summary, Line A if Increase to an Existing Rate, Otherwise 0.				
7. Voter Approved Increased Tax Rate to Adjust If Line 5a > 0, then Line 5a ÷ Line 6a, otherwise, Line 5b.				
8. Adjusted Prior Year Assessed Valuation (Informational Tax Rate Data Form A, Line 10)				
9. Maximum Prior Year Adjusted Revenue from Property that existed in both years Line 7 x Line 8 / 100				
10. Consumer Price Index (CPI) as Certified by the State Tax Commission				
11. Permitted Revenue Growth for CPI (Line 9 x Line 10)				
12. Total Revenue Allowed from the Additional Voter Approved Increase from property that existed in both years (Line 9 + Line 11)				
13. Adjusted Current Year Assessed Valuation (Form A, Line 5)				
14. Adjusted Voter Approved Increased Tax Rate This rate will allow the same revenue as applying the Voter Approved Rate (Line 7) to the Prior year Assessed Value (Line 8) Increased by the CPI (Line 12 / Line 13 x 100)				
15. Amount of Rate Increase Authorized by Voters for the Current Year House Bill No. 506, passed in 2011 allows taxing authorities that passed a voter approved increase after August 27, 2008 to levy a rate that is the greater of the increase approved by voters (Line 7) or the adjusted voter approved increase (Line 14) in order to generate substantially the same revenue that would have been generated by applying the voter approved increase to the total assessed valuation at the time of the voter approval increased by the consumer price index (Line 10). Enter this Rate Computed on the Informational Tax Rate Data Summary, Line C if increasing an existing levy. Otherwise, on the Informational Tax Rate Summary, Line BB if this is a new rate or a temporary rate increase. (If Line 7 > Line 14, Then Line 7, Otherwise, Line 14)				



Tax Rate Form G

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)

If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed.

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the prior year(s) affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

Start with the oldest prior year (if applicable) and work forward to the present.

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

CERTIFICATION

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of Political Subdivision

(Telephone)

(Signature)

Political Subdivision No.

(Date)

(Print Name)

**Tax Rate Form G**

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision _____

Political Subdivision Code _____

Purpose of Levy _____

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)**YEAR 20__ - COMPLETE LINES 1 THROUGH 13 FOR THE THIRD PRIOR YEAR (IF APPLICABLE)****MAKE A COPY OF THIS PAGE FOR CALCULATING A RECOUPMENT OF THE FOURTH OR OLDER PRIOR YEAR(S)**

	Residential	Real Estate Agricultural	Commercial	Personal Property	Total
1. Revised State & Locally Assessed Valuation After the changes to 20__ tax rate have been made. (Revised Tax Rate Form A, Line 1 Total)					
2. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)					
3. Revised Permissible State & Locally Assessed Tax Revenue [(Line 1 x Line 2) / 100]					
4. Revised State & Locally Assessed Valuation (Line 1)					
5. Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary, Line F)					
6. Total State & Locally Assessed Revenue Actually Produced [(Line 4 x Line 5) / 100]					
7. Total Lost Revenue Allowed to be Recouped (Line 3 - Line 6)					
8. Limit the Total Lost Revenue (Line 7) to Zero (If Line 7 < 0, Then 0, Otherwise Line 7)					
9. Difference Due to Limiting Loss to Zero (Allocate Difference to Subclass if Line 8 > 0) (Line 7 (Total) - Line 8 (Total))					
10. Revised Locally Assessed Valuation of Subclass If Line 8 > 0 (Line 1 IF Line 8 > 0)					
11. Relative Ratio of Line 10 Ratio of assessed valuation of each subclass to the total. [Line 10/Line 10 (Total)]					
12. Allocate the Difference on Line 9 Based on the Relative Ratio on Line 11 [Line 9 (Total) x Line 11]					
13. Total (20__) Lost Revenue Allowed to be Recouped (Line 8 + Line 12)					



Tax Rate Form G

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)

YEAR 20__ - COMPLETE LINES 1 THROUGH 13 FOR THE SECOND PRIOR YEAR (IF APPLICABLE)

	Real Estate			Personal	
	Residential	Agricultural	Commercial	Property	Total
1. Revised State & Locally Assessed Valuation After the changes to 20__ tax rate(s) have been made. (Revised Tax Rate Form A, Line 1 Total)					
2. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)					
3. Revised Permissible State & Locally Assessed Tax Revenue [(Line 1 x Line 2) / 100]					
4. Revised State & Locally Assessed Valuation (Line 1)					
5. Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary, Line F)					
6. Total State & Locally Assessed Revenue Actually Produced [(Line 4 x Line 5) / 100]					
7. Total Lost Revenue Allowed to be Recouped (Line 3 - Line 6)					
8. Limit the Total Lost Revenue (Line 7) to Zero (If Line 7 < 0, Then 0, Otherwise Line 7)					
9. Difference Due to Limiting Loss to Zero (Allocate Difference to Subclass if Line 8 > 0) [Line 7 (Total) - Line 8 (Total)]					
10. Revised Locally Assessed Valuation of Subclass If Line 8 > 0 (Line 1 IF Line 8 > 0)					
11. Relative Ratio of Line 10 Ratio of assessed valuation of each subclass to the total. [Line 10 / Line 10 (Total)]					
12. Allocate the Difference on Line 9 Based on the Relative Ratio on Line 11 [Line 9 (Total) x Line 11]					
13. Total (20__) Lost Revenue Allowed to be Recouped (Line 8 - Line 12)					

**Tax Rate Form G**

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)**YEAR 20__ - COMPLETE LINES 1 THROUGH 13 FOR THE PRIOR YEAR (IF APPLICABLE)**

	Real Estate			Personal Property	Total
	Residential	Agricultural	Commercial		
1. Revised State & Locally Assessed Valuation After the changes to 20__ tax rate(s) have been made. (Revised Tax Rate Form A, Line 1 Total)					
2. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary, Line F)					
3. Revised Permissible State & Locally Assessed Tax Revenue [(Line 1 x Line 2) / 100]					
4. Revised State & Locally Assessed Valuation (Line 1)					
5. Original Tax Rate Ceiling (Certified) (Original Tax Rate Summary, Line F)					
6. Total State & Locally Assessed Revenue Actually Produced [(Line 4 x Line 5) / 100]					
7. Total Lost Revenue Allowed to be Recouped (Line 3 - Line 6)					
8. Limit the Total Lost Revenue (Line 7) to Zero (If Line 7 < 0, Then 0, Otherwise Line 7)					
9. Difference Due to Limiting Loss to Zero (Allocate Difference to Subclass if Line 8 > 0) [Line 7 (Total) - Line 8 (Total)]					
10. Revised Locally Assessed Valuation of Subclass If Line 8 > 0) (Line 1 If Line 8 > 0)					
11. Relative Ratio of Line 10 Ratio of assessed valuation of each subclass to the total. [Line 10 / Line 10 (Total)]					
12. Allocate the Difference on Line 9 Based on the Relative Ratio on Line 11 [Line 9 (Total) x Line 11]					
13. Total (20__) Lost Revenue Allowed to be Recouped (Line 8 - Line 12)					



Tax Rate Form G

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

**INITIAL CALCULATION OF ALLOWED RECOUPMENT & CALCULATION OF FIRST YEAR OF RECOUPMENT TAKEN
FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)**

DETERMINATION OF RECOUPMENT RATE(S)

	Real Estate			Personal	
	Residential	Agricultural	Commercial	Property	Total
14. Total Revenue Loss Allowed to be Recouped (Summation of Line 13 for Each Year Recouping)					
15. Revenue Desired to Recoup in Current Year (Do Not Enter Less than Line 13 of the Third Prior Year Nor More than Line 14)					
16. Total Current Year (20__) State & Locally Assessed Property [Current (20__) Tax Rate Form A, Line 1]					
17. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 15/Line 16) x 100]					

Complete lines 18 and 19 IF Line 15 is less than Line 14

Form H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year

18. Portion of revenue on Line 13 of the Second Prior Year (20__) reserved for second year of recoupment

19. Portion of revenue on Line 13 of the Prior Year (20__) reserved for second or third year of recoupment

**Tax Rate Form H**

(20__)

For Political Subdivisions Other Than School Districts With a Separate Rate on Each SubClass of Property

Name of Political Subdivision _____

Political Subdivision Code _____

Purpose of Levy _____

Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (see Tax Rate Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Tax Rate Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.

Before completion of this form, Tax Rate Form G must have been completed in a prior year.

COMPUTATION OF RECOUPMENT RATE

	Residential	Agricultural	Commercial	Personal	Total
1. Total Revenue Lost Due to Assessment Reductions (Calculated in a previous year on Tax Rate Form G)	_____	_____	_____	_____	_____
2. Revenue Recouped in Prior Year(s) ____ Year					
a. Assessed Valuation	_____	_____	_____	_____	_____
b. Recoupment Rate (Certified)	_____	_____	_____	_____	_____
c. Revenue Recouped [(Line 2a x 2b) / 100]	_____	_____	_____	_____	_____
____ Year					
d. Assessed Valuation	_____	_____	_____	_____	_____
e. Recoupment Rate (Certified)	_____	_____	_____	_____	_____
f. Revenue Recouped [(Line 2d x 2e) / 100]	_____	_____	_____	_____	_____
3. Total Revenue Recouped in Prior Year(s) (Line 2c + Line 2f)	_____	_____	_____	_____	_____
4. Revenue Remaining to be Recouped (Line 1 - Line 3)	_____	_____	_____	_____	_____
5. Revenue Desired to be Recouped in the Current Year The law provides for recoupment no further back than the third prior year. Any lost revenue from the third prior year not recouped will be waived. (Must be < Line 4)	_____	_____	_____	_____	_____
6. Total Current Year Assessed Valuation Obtained from the County Clerk or Assessor (Tax Rate Form A, Line 1)	_____	_____	_____	_____	_____
7. Rate(s) to be Levied to Partially or Fully Recoup the Lost Revenue [(Line 5 / Line 6) x 100]	_____	_____	_____	_____	_____

CERTIFICATION

I, the undersigned hereby do certify that the data set forth below is true and accurate to the best of my knowledge and belief.

Name of Political Subdivision _____

(Telephone) _____

(Signature) _____

Political Subdivision No. _____

(Date) _____

(Print Name) _____

Purpose of Levy _____

Tax Rate Form H

AUTHORITY: section 29.100, RSMo 2000, and section 137.073.6, RSMo Supp. 2013. Original rule filed March 24, 2016.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE OF PUBLIC HEARING AND NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Missouri State Auditor's Office, Attention: Paul Harper, PO Box 869, Jefferson City, Missouri 65102 or email to rules@auditor.mo.gov. To be considered, comments must be received by June 6, 2016. A public hearing is scheduled for 10:00 a.m. on June 3, 2016, at the Harry S Truman Office Building, Room 493/494, 301 West High Street, Jefferson City, Missouri 65101.

SPECIAL NEEDS: If you have any special needs addressed by the Americans with Disabilities Act, please notify the Missouri State Auditor's Office at (573) 751-4213 at least five (5) working days prior to the hearing.

PRIVATE COST: This proposed amendment will save private entities approximately four thousand five hundred twenty dollars (\$4,520) annually for the life of the rule. It is anticipated that the costs will recur for the life of the rule, may vary with inflation, and are expected to increase at the rate projected by the Legislative Oversight Committee.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Missouri Board for Respiratory Care, Attention: Vanessa Beauchamp, PO Box 1335, Jefferson City, MO 65102, by facsimile to (573) 526-3489, or via email to rcp@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.

**Title 20—DEPARTMENT OF INSURANCE,
FINANCIAL INSTITUTIONS AND PROFESSIONAL
REGISTRATION
Division 2255—Missouri Board for Respiratory Care
Chapter 1—General Rules**

PROPOSED AMENDMENT

20 CSR 2255-1.040 Fees. The board is amending subsections (1)(A) and (1)(B).

PURPOSE: The Missouri Board for Respiratory Care is statutorily obligated to enforce and administer the provisions of section 334.850, RSMo. Pursuant to section 334.850, RSMo, the board shall set by rule the appropriate amount of fees so that the revenue produced is sufficient, but not excessive, to cover the cost and expense to the committee for administering the provisions of sections 334.800-334.930, RSMo. Therefore, the board is reducing the fees associated with licensure.

(1) The following fees are established by the Division of Professional Registration:

- | | |
|---|---------------------------|
| (A) Application for Licensure as a Respiratory
Care Practitioner (Including Reciprocity
Applications) | [\$ 55.00] \$40.00 |
| (B) Application for Temporary Permit | [\$ 40.00] \$20.00 |

AUTHORITY: section 334.840.2, RSMo 2000, and section 334.850, RSMo Supp. 2013. This rule originally filed as 4 CSR 255-1.040. Emergency rule filed June 25, 1998, effective July 6, 1998, expired Feb. 25, 1999. Original rule filed June 25, 1998, effective Jan. 30, 1999. For intervening history, please consult the *Code of State Regulations*. Emergency amendment filed April 1, 2016, effective April 11, 2016, expires Jan. 18, 2017. Amended: Filed April 1, 2016.

PUBLIC COST: This proposed amendment will cost state agencies or political subdivisions approximately four thousand five hundred twenty dollars (\$4,520) annually for the life of the rule. It is anticipated that the costs will recur for the life of the rule, may vary with inflation, and are expected to increase at the rate projected by the Legislative Oversight Committee.

PUBLIC ENTITY FISCAL NOTE

I. RULE NUMBER

Title 20 - Department of Insurance, Financial Institutions, and Professional Registration

Division 2255 - Missouri Board for Respiratory Care

Chapter 1 - General Rules

PROPOSED AMENDMENT - 20 CSR 2255-1.040 Fees

II. SUMMARY OF FISCAL IMPACT

Affected Agency or Political Subdivision	Estimated Loss of Revenue	
Missouri Board for Respiratory Care		\$4,520.00
	Total Loss of Revenue Annually for the Life of the Rule	\$4,520.00

III. WORKSHEET

See Private Entity Fiscal Note.

IV. ASSUMPTION

1. The total loss of revenue is based on the cost savings to private entities reflected in the Private Fiscal Note filed with this rule.

PRIVATE ENTITY FISCAL NOTE

I. RULE NUMBER

Title 20 - Department of Insurance, Financial Institutions, and Professional Registration
Division 2255 - Missouri Board for Respiratory Care
Chapter 1 - General Rules
PROPOSED AMENDMENT - 20 CSR 2255-1.040 Fees

II. SUMMARY OF FISCAL IMPACT

Estimate the number of entities by class which would likely be affected by the adoption of the proposed amendment:	Classification by type of the business entities which would likely be affected:	Estimated biennial cost savings with compliance of the amendment by affected entities:
300	Respiratory Care Practitioner Application Fee - \$15 Decrease	\$4,500.00
1	Respiratory Care Practitioner Temporary Permit Fee - \$20 Decrease	\$20.00
	Estimated Annual Cost Savings for the Life of the Rule	\$4,520.00

III. WORKSHEET

See table above.

IV. ASSUMPTIONS

1. The board estimates 300 applicants for respiratory care therapist licensure and 1 applicant for temporary respiratory care permit licensure.
2. It is anticipated that the total savings will recur annually for the life of the rule, may vary with inflation, and is expected to increase at the rate projected by the Legislative Oversight Committee.
3. The Missouri Board for Respiratory Care is statutorily obligated to enforce and administer the provisions of sections 334.850, RSMo. Pursuant to section 334.850, RSMo, the board shall set by rule the appropriate amount of fees so that the revenue produced is sufficient, but not excessive, to cover the cost and expense to the committee for administering the provisions of Chapter 334.800-334.930, RSMo. Therefore, the board is reducing the fees associated with renewal.

**Title 20—DEPARTMENT OF INSURANCE,
FINANCIAL INSTITUTIONS AND PROFESSIONAL
REGISTRATION**

**Division 2267—Office of Tattooing, Body Piercing,
and Branding
Chapter 2—Licensing Requirements**

PROPOSED RULE

20 CSR 2267-2.032 Military Training to Meet Requirements for Licensure

PURPOSE: This rule requires the division to accept evidence of military education, training, or service to be applied toward the requirements for licensure.

(1) Any applicant for licensure may, as part of the evidence of meeting the requisite educational and/or training requirements for licensure, submit evidence of military experience as a member of the military.

(2) The division shall review the evidence submitted and, if appropriate, make additional inquiry of the applicant to determine the scope and duties of the military experience to determine whether the military experience shall be counted towards the qualifications for licensure.

(3) In its review of the military experience, the division shall evaluate the content and nature of the military experience to determine whether that military experience shall count towards the education, training, or service requirements for licensure. The division shall construe liberally the military experience in determining whether it will count towards the education, training, or service requirements for licensure.

(4) "Military experience" shall mean education, training, or service completed by an applicant while a member of the United States armed forces or reserves, the national guard of any state, the military reserves of any state, or the naval militia of any state.

AUTHORITY: sections 324.007 and 324.522, RSMo Supp. 2013. Original rule filed March 29, 2016.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Office of Tattooing, Body Piercing, and Branding, PO Box 1335, Jefferson City, MO 65102, via facsimile at (573) 526-3489, or via email at tattoo@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.*

**Title 20—DEPARTMENT OF INSURANCE,
FINANCIAL INSTITUTIONS AND PROFESSIONAL
REGISTRATION**

**Division 2267—Office of Tattooing, Body Piercing,
and Branding
Chapter 2—Licensing Requirements**

PROPOSED RULE

20 CSR 2267-2.033 Renewal of License or Registration for

Military Members

PURPOSE: This rule sets forth the procedures for licensees and registrants who are members of any United States or State of Missouri military, pursuant to section 41.950, RSMo, who have served on active military duty, pursuant to section 41.950, RSMo. Specifically, the rule sets forth procedures for the renewal of a license or registration, for completing obligations of the division, and for discipline of a license or registration.

(1) Any individual holding a current license or registration that is engaged in the performance of active military duty who has their license or registration lapse while performing such military service, may renew or reinstate such license or registration without penalty by—

(A) Filing with the division a Notice of Active Military Duty on a form provided by the division or by written communication accepted by the division that shall be signed and dated by the individual and shall contain the individual's name, address, the type of license or registration, license or registration number, and the date of active duty activation, and shall be accompanied by a copy of the individual's active duty orders or other evidence sufficient for the division to determine the dates of active military duty; and

(B) Filing such Notice of Active Military Duty or accepted written communication with the division no later than sixty (60) days after completion of the active duty military service.

(2) Upon receipt and approval of the Notice of Active Military Duty or accepted written communication, the division shall reinstate the individual's license or registration with no further requirements.

(3) If a licensee or registrant fails to take any required action or fails to meet any required obligation of the division while the licensee or registrant is on active military duty, the licensee or registrant shall have at least one hundred eighty (180) days after the end of his or her active military duty to take those actions or fulfill those obligations before any administrative action can be taken by the division.

(4) If the division desires to initiate disciplinary action, administrative action, or any other proceeding where the licensee or registrant is a necessary party and the licensee or registrant is on active military duty, the division shall stay such action or proceeding until at least sixty (60) days after the licensee or registrant returns from active duty.

AUTHORITY: sections 41.950 and 324.522, RSMo Supp. 2013. Original rule filed March 29, 2016.

PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Office of Tattooing, Body Piercing, and Branding, PO Box 1335, Jefferson City, MO 65102, via facsimile at (573) 526-3489, or via email at tattoo@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the *Missouri Register*. No public hearing is scheduled.*

This section will contain the final text of the rules proposed by agencies. The order of rulemaking is required to contain a citation to the legal authority upon which the order of rulemaking is based; reference to the date and page or pages where the notice of proposed rulemaking was published in the *Missouri Register*; an explanation of any change between the text of the rule as contained in the notice of proposed rulemaking and the text of the rule as finally adopted, together with the reason for any such change; and the full text of any section or subsection of the rule as adopted which has been changed from that contained in the notice of proposed rulemaking. The effective date of the rule shall be not less than thirty (30) days after the date of publication of the revision to the *Code of State Regulations*.

The agency is also required to make a brief summary of the general nature and extent of comments submitted in support of or opposition to the proposed rule and a concise summary of the testimony presented at the hearing, if any, held in connection with the rulemaking, together with a concise summary of the agency's findings with respect to the merits of any such testimony or comments which are opposed in whole or in part to the proposed rule. The ninety-(90-) day period during which an agency shall file its Order of Rulemaking for publication in the *Missouri Register* begins either: 1) after the hearing on the Proposed Rulemaking is held; or 2) at the end of the time for submission of comments to the agency. During this period, the agency shall file with the secretary of state the order of rulemaking, either putting the proposed rule into effect, with or without further changes, or withdrawing the proposed rule.

Title 2—DEPARTMENT OF AGRICULTURE Division 70—Plant Industries Chapter 25—Pesticides

ORDER OF RULEMAKING

By the authority vested in the Department of Agriculture under section 281.065, RSMo Supp. 2015, the director amends a rule as follows:

2 CSR 70-25.065 Acceptable Insurance and Bond Forms for Commercial Applicators is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 15, 2016 (41 MoReg 73). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

Title 5—DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION Division 20—Division of Learning Services Chapter 300—Office of Special Education

ORDER OF RULEMAKING

By the authority vested in the State Board of Education under section 161.092, RSMo Supp. 2014, and section 162.685, RSMo 2000, the

board hereby amends a rule as follows:

5 CSR 20-300.110 is amended.

A notice of proposed rulemaking was not published because state program plans required under federal education acts or regulations are specifically exempt under section 536.021, RSMo. During December 2015 and January 2016, the Office of Special Education conducted two (2) public hearing webinars regarding proposed changes to the Part B State Plan implementing the Individuals with Disabilities Education Act (IDEA).

This rule becomes effective thirty (30) days after publication in the *Code of State Regulations*. This rule describes Missouri's services for children with disabilities, in accordance with Part B of the Individuals with Disabilities Education Act (IDEA).

5 CSR 20-300.110 Individuals with Disabilities Education Act, Part B. This order of rulemaking amends section (2) and amends the incorporated by reference material, *Regulations Implementing Part B of the Individuals with Disabilities Education Act*, to bring the program plan in compliance with federal statutes.

(2) The content of this state plan for the Individuals with Disabilities Education Act (IDEA), Part B, which is hereby incorporated by reference and made a part of this rule, meets the federal statute and Missouri's compliance in the following areas. A copy of the IDEA, Part B (revised February 2016) is published by and can be obtained from the Department of Elementary and Secondary Education, Office of Special Education, 205 Jefferson Street, PO Box 480, Jefferson City, MO 65102-0480. This rule does not incorporate any subsequent amendments or additions.

AUTHORITY: section 161.092, RSMo Supp. 2014, and section 162.685, RSMo 2000. This rule previously filed as 5 CSR 70-742.140. Original rule filed April 11, 1975, effective April 21, 1975. For intervening history, please consult the Code of State Regulations. Amended: Filed March 25, 2016, effective June 30, 2016.

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

Title 9—DEPARTMENT OF MENTAL HEALTH Division 10—Director, Department of Mental Health Chapter 5—General Program Procedures

ORDER OF RULEMAKING

By the authority vested in the director of the Department of Mental Health under section 630.050, RSMo Supp. 2013, the Department of Mental Health adopts a rule as follows:

9 CSR 10-5.250 Screening and Assessment for Behavioral Changes is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on January 15, 2016 (41 MoReg 80). No changes have been made in the text of the proposed rule, so it is not reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 9—DEPARTMENT OF MENTAL HEALTH
Division 45—Division of Developmental Disabilities
Chapter 3—Care and Habilitation**

ORDER OF RULEMAKING

By the authority vested in the director of the Department of Mental Health under section 630.050, RSMo Supp. 2013, Department of Mental Health rescinds a rule as follows:

**9 CSR 45-3.020 Individualized Supported Living Services—
Definitions is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on January 15, 2016 (41 MoReg 80–81). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 9—DEPARTMENT OF MENTAL HEALTH
Division 45—Division of Developmental Disabilities
Chapter 5—Standards for Community-Based Services**

ORDER OF RULEMAKING

By the authority vested in the director of the Department of Mental Health under section 630.050, RSMo Supp. 2013, Department of Mental Health rescinds a rule as follows:

**9 CSR 45-5.040 Missouri Alliance for Individuals with
Developmental Disabilities is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on January 15, 2016 (41 MoReg 81). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 11—DEPARTMENT OF PUBLIC SAFETY
Division 45—Missouri Gaming Commission
Chapter 5—Conduct of Gaming**

ORDER OF RULEMAKING

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2013, the commission amends a rule as follows:

11 CSR 45-5.070 is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on December 15, 2015 (40 MoReg 1878–1879). Changes have been made to the text of the proposed amendment, so it is reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on January 20, 2016. Two (2) people attended the public hearing. Michael Gold submitted written comments by mail; he also provided oral comments at the public hearing. One (1)

comment was also received from an MGC staff member.

Comments #1–6 were provided both orally and written. Comments #7–8 were provided orally at the public hearing. Comment # 9 was provided by an MGC staff member.

COMMENT #1: Mr. Gold suggested the language be changed to require the payout percentage signs to be posted at each entrance to the gaming floor instead of at one (1) entrance.

RESPONSE AND EXPLANATION OF CHANGE: The commission agrees with the suggestion and made the requested change.

COMMENT #2: Mr. Gold suggested the language be changed to require the payout percentage signs to be posted at each cage, instead of at the main cashier cage.

RESPONSE AND EXPLANATION OF CHANGE: The commission agrees with the suggestion and revised the language to require the sign to be displayed at each cage that redeems tickets.

COMMENT #3: Mr. Gold suggested the rule should include a detailed description of the location, size, shape, color of the background, font type, font size, font color, and that the font color must be sharply contrasting to the display background color on the payout percentage display signs. He also suggested the rule should describe the manner in which the payout percentage sign shall be displayed (hung, mounted, or freestanding). He stated that by adding the descriptions, the subjectivity of the word “conspicuously” could be eliminated or reduced.

RESPONSE: Commission staff believes the language of the proposed rule and the changes made in response to other comments are sufficient to ensure that the signs will be clearly visible to patrons. No changes have been made to the proposed amendment as a result of this comment.

COMMENT #4: Mr. Gold noted the proposed language did not include a schedule for the Missouri Gaming Commission to inspect the signs, a schedule of penalties when a casino fails to comply with 11 CSR 45-5.070, and the procedure by which compliance or non-compliance would be determined by the Missouri Gaming Commission. He included examples and photographs of payout percentage signs.

RESPONSE: The purpose of the regulations is to set out standards for the Class B Licensee when conducting business in the State of Missouri. MGC is tasked with monitoring compliance, enforcing the regulations, and administering disciplinary action when appropriate. Making the suggested changes would eliminate the discretion afforded the commission in carrying out its duties. No changes have been made to the proposed amendment as a result of this comment.

COMMENT #5: Mr. Gold suggested the rule be changed to require the casinos to post the slot hold for one (1) cent machines and the aggregate slot hold for all other denominations of slot machines, instead of the aggregate payout percentage for all slot machines. He reasoned this would draw attention to the fact that the hold on one (1) cent machines is typically twice the aggregate hold of the other denominations of slot machines. He also noted he believes patrons have a better understanding of the “hold percentage” rather than the “payout percentage.” He submitted examples illustrating the hold and payout percentage for each denomination of slot machines for casinos in Missouri.

RESPONSE: The commission believes patrons better understand the meaning of the term “payout percentage” because it is self-explanatory and is the term most commonly used, whereas the term “hold percentage” is more of an industry term used by casino management. Additionally, the use of the term “payout percentage” is consistent with other gaming statutes and regulations. No changes have been made to the proposed amendment as a result of this comment.

COMMENT #6: Mr. Gold suggested the statement, “For more information on payout percentages by denomination visit www.mgc.dps.mo.gov”, be removed from the payout percentage signs for the following reasons: 1) his belief that the sign should show the hold for one (1) cent slot machines and the aggregate slot hold for all other denominations of slot machines; 2) his belief that casino patrons without access to the internet would be treated unequally to those patrons who have access to an internet connection; and 3) his belief that this suggested language is the Missouri Gaming Commission’s attempt to establish its website and everything contained thereon to be “common knowledge.”

RESPONSE: The commission believes this language is necessary for patrons who do have Internet access and may be interested in this information. In addition, it is consistent with the State’s e-government initiative to provide web-based services to the public. No changes have been made to the proposed amendment as a result of this comment.

COMMENT #7: Mr. Gold suggested the rule be changed to require the casinos to print on the back of the slot machine tickets the hold percentages for slot machines for the prior two (2) months.

RESPONSE: The commission believes making this change would be cost-prohibitive, in light of any possible benefit gained. Furthermore, this information is available on the commission’s website (mgc.dps.mo.gov). No changes have been made to the proposed amendment as a result of this comment.

COMMENT #8: Mr. Gold requested that the rule be withdrawn until the commission can conduct further review and the rule can be completely reworked.

RESPONSE: The commission began the process of amending this regulation specifically in response to a written request from this commenter. To withdraw the rule at this time would result in further delays in revising this regulation. The commission already has the relevant information necessary to propose the amendment. No changes have been made to the proposed amendment as a result of this comment.

COMMENT #9: An MGC staff member recommended removing “on the front of” from the first sentence to allow the signs to be conspicuously placed as required by the proposed last sentence since the design of each cage is unique and not all cages could have the sign conspicuously placed on the front of the cage.

RESPONSE AND EXPLANATION OF CHANGE: The commission agrees and the change was made as requested.

11 CSR 45-5.070 Payout Percentage for Electronic Gaming Devices

(1) A holder of a Class B license shall, by the tenth day of each calendar month, display signage containing the actual aggregate payout percentage to the nearest one-tenth percent (0.1%) of all the electronic gaming devices in operation during the previous month and the following statement “For more information on payout percentages by denomination visit www.mgc.dps.mo.gov.” The signs shall be conspicuously placed so they can be readily seen by patrons at each patron entrance to the gaming floor and at each cashier cage that redeems tickets.

Title 11—DEPARTMENT OF PUBLIC SAFETY Division 45—Missouri Gaming Commission Chapter 9—Internal Control System

ORDER OF RULEMAKING

By the authority vested in the Missouri Gaming Commission under section 313.805, RSMo Supp. 2013, the commission amends a rule as follows:

11 CSR 45-9.117 Minimum Internal Control Standards (MICS)— Chapter Q is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on December 15, 2015 (40 MoReg 1879). No changes have been made to the *Minimum Internal Control Standards* (MICS) as incorporated by reference in Chapter Q. No changes have been made to the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: A public hearing was held on this proposed amendment on January 20, 2016. Two (2) people attended the public hearing. No comments were made at the public hearing and no written comments were received.

Title 15—ELECTED OFFICIALS Division 60—Attorney General Chapter 8—Unfair Practices

ORDER OF RULEMAKING

By the authority vested in the attorney general under section 407.020, RSMo Supp. 2014, and section 407.145, RSMo 2000, the attorney general adopts a rule as follows:

15 CSR 60-8.100 is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on January 15, 2016 (41 MoReg 93). The subsection with changes is reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The attorney general received eight (8) comments on the proposed rule.

COMMENT #1: Sheryl Wright, Encore Capitol Group, supports the proposed rule and states that applying its definition of unfair practice to the entire debt collection industry will protect consumers.

RESPONSE: No changes have been made to the rule as a result of this comment.

COMMENT #2: William R. Bartmann, CFS2 Inc., “strongly supports” protecting consumers from the harm caused by abusive debt collection practices as outlined in the proposed rule.

RESPONSE: No changes have been made to the rule as a result of this comment.

COMMENT #3: Gina Chiala, Heartland Center for Jobs and Freedom, and Dale K. Irwin, Slough Connealy Irwin & Madden, support the proposed rule and suggest it be amended in part “to declare all lawsuits for debts not actually owed an unfair practice.”

RESPONSE: The suggested change would sweep too broadly by rendering every unsuccessful prosecution of debt an unfair practice, thereby upsetting the fair balance the proposed rule attempts to strike between fairness to consumers and legitimate debt collection practices. No changes have been made to the rule as a result of this comment.

COMMENT #4: Donald A. Horowitz, Missouri Creditors Bar, Inc., opposes the rule on three (3) primary bases. First, the comment asserts that the rule exceeds the scope of the Attorney General’s authority under the Missouri Merchandising Practices Act (MMPA) in Chapter 407, RSMo. Second, the comment notes that consumers already have other adequate remedies available to protect them from the practices outlined in the rule. Third, the comment concludes that

subsection (1)(C) is “vague” and should be amended to clarify what is not covered by that subsection.

RESPONSE AND EXPLANATION OF CHANGE: First, the comment cites an appellate court case, *State ex rel. Koster v. Portfolio Recovery Associates, LLC*, 351 S.W.3d 661 (Mo. App. 2011), as the basis for its position that the rule exceeds the scope of the MMPA. The Supreme Court expressly overruled that case in *Conway v. CitiMortgage, Inc.*, 438 S.W.3d 410, 415-16 (Mo. 2014), holding that loan collection procedures, whether initiated by a loan originator or a loan servicer, are subject to the MMPA. Second, cases interpreting the MMPA and the plain statutory language of the MMPA indicate that it is intended as a supplement to other remedies consumers may have available individually, in addition to authorizing the attorney general to protect consumers by bringing a civil action or filing criminal charges. Third, as the proposed rule states, if a court with jurisdiction holds a contract or related debt void, filing or threatening to file a civil action on the basis of that debt is an unfair practice. The language in the proposed rule is not vague. However, we have added the phrase “or unenforceable” following “void” to subsection (1)(C) to address this concern.

COMMENT #5: The Center for Responsible Lending supports the proposed rule and suggests amending it by adding language declaring it an unfair practice: 1) “if such lender threatens or commences a collection lawsuit against a consumer with no intent of bringing such lawsuit or proving the debt;” and 2) “for any person to assess fees and interest above the usury limit without written documentation evidencing an agreement to pay the higher interest or fees.”

RESPONSE: The first suggested change limits its impact to the “lender” and adds an intent element otherwise not present. In contrast, the proposed rule applies to any individual or corporation acting in the proscribed manner and avoids adding the evidentiary hurdles associated with proving intent. The second suggested change does not address the propriety of bringing a particular civil action and therefore is beyond the targeted conduct of this proposed rule. Additionally, section 408.020, RSMo already caps interest rates at nine percent (9%) per annum except when another rate has been agreed to by the parties. No changes have been made to the rule as a result of this comment.

COMMENT #6: Susan K. Lutton, Mid-Missouri Legal Services Corporation, supports the rule and states that it would preclude hundreds, if not thousands, of unfair and financially crippling debt collection cases and related judgments obtained by creditors against low-income Missouri debtors each year.

RESPONSE: No changes have been made to the rule as a result of this comment.

COMMENT #7: Robert L. Swearingen, Legal Services of Eastern Missouri, Inc., supports the rule, stating that it will “even the playing field and protect consumers from abusive debt collection practices.”

RESPONSE: No changes have been made to the rule as a result of this comment.

COMMENT #8: Montague Simmons, Organization for Black Struggle; Rev. Dr. Cassandra Gould, Missouri Faith Voices; Nancy Cross, SEIU MO/KS State Council; Barbara Paulus, Women’s Voices Raised for Social Justice; Joan Bray, Consumers Council of Missouri; Rev. Karen Anderson, Metropolitan Congregations United; Jeanette Mott Oxford, Empower Missouri; Bradley Harmon, Communications Workers of America Local 6355; Rev. Michelle Scott-Huffman, Faith Voices for Jefferson City; and Rev. Susan G. McCann, Communities Creating Opportunity, “support strong new laws to prevent unfair debt collection practices in our state,” “appreciate the Attorney General’s efforts to make rules aimed at stopping ... unfair practices,” and suggest amending the proposed rule. They support the rule’s application to debt “that is primarily for personal, family, or household purposes” and suggest that it be amended to

apply to debt from “credit cards, medical bills, utility bills and others.” They also suggest adding language declaring it an unfair practice to bring “lawsuits without ever intending to actually prove they owned the debt or the debt was owed.”

RESPONSE: By its own terms, the MMPA applies to “objects, wares, goods, commodities, intangibles, real estate [and] services” so the first suggested change would be redundant. As written, the proposed rule avoids the evidentiary hurdles associated with proving intent. No changes have been made to the rule as a result of this comment.

15 CSR 60-8.100 Threatening to File or Filing Suit on Certain Consumer Debt

(1) It is an unfair practice for any person to threaten to file a civil action, or to file a civil action, for a debt that is primarily for personal, family, or household purposes, if such debt has been—

(C) Declared void or unenforceable by a court of competent jurisdiction; or

Title 15—ELECTED OFFICIALS Division 60—Attorney General Chapter 8—Unfair Practices

ORDER OF RULEMAKING

By the authority vested in the attorney general under section 407.020, RSMo Supp. 2014, and section 407.145, RSMo 2000, the attorney general adopts a rule as follows:

15 CSR 60-8.110 is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on January 15, 2016 (41 MoReg 93). The subsection with changes is reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The attorney general received eight (8) comments on the proposed rule.

COMMENT #1: Sheryl Wright, Encore Capitol Group, supports the proposed rule and states that applying its definition of unfair practice to the entire debt collection industry will protect consumers.

RESPONSE: No changes have been made to the rule as a result of this comment.

COMMENT #2: William R. Bartmann, CFS2 Inc., “strongly supports” protecting consumers from the harm caused by abusive debt collection practices as outlined in the proposed rule. He suggests the proposed rule be amended to include a “‘bright-line’ definition of ‘valuable consideration’” to protect against debt collectors who interpret that phrase to mean “something nominal in value.”

RESPONSE: Based upon their plain meaning, particularly in a legal context, “something nominal in value” does not equate “valuable consideration.” What constitutes “valuable consideration” depends in whole or in part upon the circumstances of the particular parties and transaction in question such that a bright-line test would be impracticable. No changes have been made to the rule as a result of this comment.

COMMENT #3: Gina Chiala, Heartland Center for Jobs and Freedom, and Dale K. Irwin, Slough Connealy Irwin & Madden, support the proposed rule and suggest it be amended in part “to declare all lawsuits for debts not actually owed an unfair practice.”

RESPONSE: The suggested change would sweep too broadly by rendering every unsuccessful prosecution of debt an unfair practice,

thereby upsetting the fair balance the proposed rule attempts to strike between fairness to consumers and legitimate debt collection practices. No changes have been made to the rule as a result of this comment.

COMMENT #4: Donald A. Horowitz, Missouri Creditors Bar, Inc., opposes the rule on three (3) primary bases. First, it asserts that the rule exceeds the scope of the Attorney General's authority under the Missouri Merchandising Practices Act (MMPA) in Chapter 407, RSMo. Second, it notes that consumers already have other adequate remedies available to protect them from the practices outlined in the rule. Third, it concludes that subsection (1)(C) is "vague" and should be amended to clarify what is not covered by that subsection.

RESPONSE AND EXPLANATION OF CHANGE: First, the comment cites an appellate court case, *State ex rel. Koster v. Portfolio Recovery Associates, LLC*, 351 S.W.3d 661 (Mo. App. 2011), as the basis for its position that the rule exceeds the scope of the MMPA. The Supreme Court expressly overruled that case in *Conway v. CitiMortgage, Inc.*, 438 S.W.3d 410, 415-16 (Mo. 2014), holding that loan collection procedures, whether initiated by a loan originator or a loan servicer, are subject to the MMPA. Second, cases interpreting the MMPA and the plain statutory language of the MMPA indicate that it is intended as a supplement to other remedies consumers may have available individually, in addition to authorizing the attorney general to protect consumers by bringing a civil action or filing criminal charges. Third, as the proposed rule states, if a court with jurisdiction holds a contract or related debt void, filing or threatening to file a civil action on the basis of that debt is an unfair practice. The language in the proposed rule is not vague. However, we have added the phrase "or unenforceable" following "void" in subsection (1)(C) to address this concern.

COMMENT #5: The Center for Responsible Lending supports "strong rules against unfair practices" and suggests amending the proposed rule by striking the phrase "to seek or obtain without valuable consideration a reaffirmation of" and replacing it with "to sue, collect, or attempt to collect."

RESPONSE: Adopting the proposed changes would render this rule nearly identical to proposed rule 15 CSR 60-8.100. No changes have been made to the rule as a result of this comment.

COMMENT #6: Susan K. Lutton, Mid-Missouri Legal Services Corporation, supports the rule and states that it would preclude hundreds, if not thousands, of unfair and financially crippling debt collection cases and related judgments obtained by creditors against low-income Missouri debtors each year.

RESPONSE: No changes have been made to the rule as a result of this comment.

COMMENT #7: Robert L. Swearingen, Legal Services of Eastern Missouri, Inc., supports the rule, stating that it will "even the playing field and protect consumers from abusive debt collection practices."

RESPONSE: No changes have been made to the rule as a result of this comment.

COMMENT #8: Montague Simmons, Organization for Black Struggle; Rev. Dr. Cassandra Gould, Missouri Faith Voices; Nancy Cross, SEIU MO/KS State Council; Barbara Paulus, Women's Voices Raised for Social Justice; Joan Bray, Consumers Council of Missouri; Rev. Karen Anderson, Metropolitan Congregations United; Jeanette Mott Oxford, Empower Missouri; Bradley Harmon, Communications Workers of America Local 6355; Rev. Michelle Scott-Huffman, Faith Voices for Jefferson City; and Rev. Susan G. McCann, Communities Creating Opportunity, "support strong new laws to prevent unfair debt collection practices in our state," "appreciate the Attorney General's efforts to make rules aimed at stopping ... unfair practices," and suggest amending the proposed rule. They would change the proposed rule to "prohibit the resurrection of debt that a borrower clearly does not owe" and suggest changing the rule so that it applies to "any"

debt.

RESPONSE: The proposed rule does "prohibit the resurrection of debt that a borrower clearly does not owe" by expressly prohibiting reaffirmation of four (4) categories of non-existent debt. Because the rule is promulgated pursuant to the MMPA, its scope is coterminous with the MMPA's broad reach yet it cannot be extended to all debt. No changes have been made to the rule as a result of this comment.

15 CSR 60-8.110 Reaffirmation of Consumer Debt Without Valuable Consideration

(1) It is unfair practice to seek or obtain without valuable consideration a reaffirmation of an obligation arising out of any debt that is primarily for personal, family, or household purposes, and—

(C) That has been declared void or unenforceable by a court of competent jurisdiction; or

Title 20—DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS AND PROFESSIONAL REGISTRATION

Division 2270—Missouri Veterinary Medical Board Chapter 2—Licensure Requirements for Veterinarians

ORDER OF RULEMAKING

By the authority vested in the Missouri Veterinary Medical Board under sections 340.210 and 340.247, RSMo 2000, the board amends a rule as follows:

20 CSR 2270-2.052 Faculty Licensure is amended.

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 15, 2016 (41 MoReg 93-94). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

This section may contain notice of hearings, correction notices, public information notices, rule action notices, statements of actual costs, and other items required to be published in the *Missouri Register* by law.

**Title 19—DEPARTMENT OF HEALTH AND
SENIOR SERVICES
Division 60—Missouri Health Facilities Review
Committee
Chapter 50—Certificate of Need Program**

**NOTIFICATION OF REVIEW:
APPLICATION REVIEW SCHEDULE**

The Missouri Health Facilities Review Committee has initiated review of the applications listed below. A decision is tentatively scheduled for May 24, 2016. These applications are available for public inspection at the address shown below:

Date Filed

Project Number: Project Name
City (County)
Cost, Description

4/1/16

#5307 NT: Putnam County Care Center
Unionville (Putnam County)
\$1,944,037, Renovate and modernize 60-bed SNF

4/11/16

#5311 HT: Mercy Hospital Springfield
Springfield (Greene County)
\$2,257,435, Replace Linear Accelerator

Any person wishing to request a public hearing for the purpose of commenting on these applications must submit a written request to this effect, which must be received by May 12, 2016. All written requests and comments should be sent to—

Chairman
Missouri Health Facilities Review Committee
c/o Certificate of Need Program
3418 Knipp Drive, Suite F
PO Box 570
Jefferson City, MO 65102
For additional information contact Alicia Wieberg, (573) 751-6403.

The Secretary of State is required by sections 347.141 and 359.481, RSMo 2000, to publish dissolutions of limited liability companies and limited partnerships. The content requirements for the one-time publishing of these notices are prescribed by statute. This listing is published pursuant to these statutes. We request that documents submitted for publication in this section be submitted in camera ready 8 1/2" x 11" manuscript by email to dissolutions@sos.mo.gov.

**NOTICE OF DISSOLUTION OF LIMITED LIABILITY COMPANY TO ALL
CREDITORS AND CLAIMANTS AGAINST SMS REAL ESTATE COMPANY, L.L.C.**

On March 3, 2016, SMS Real Estate Company, L.L.C., a Missouri limited liability company, filed a Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State.

You are hereby notified that if you believe you have a claim against SMS Real Estate Company, L.L.C., you must submit a summary in writing of the circumstances surrounding your claim to: Bradshaw, Steele, Cochrane, Berens & Billmeyer, L.C., Attn: Keith H. Holland, 3113 Independence, P.O. Box 1300, Cape Girardeau, MO 63702-1300. The summary of your claim must include the following information: (1) the name, address and telephone number of the claimant, (2) the amount of the claim, (3) the date the event on which the claim is based occurred, and (4) a brief description of the nature of the debt or the basis for the claim.

All claims against SMS Real Estate Company, L.L.C. will be barred unless the proceeding to enforce the claim is commenced within three (3) years after the publication of this notice.

**NOTICE OF DISSOLUTION OF LIMITED LIABILITY COMPANY TO ALL
CREDITORS AND CLAIMANTS AGAINST CAPE CUSTARD COMPANY, L.L.C.**

On March 3, 2016, Cape Custard Company, L.L.C., a Missouri limited liability company, filed a Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State.

You are hereby notified that if you believe you have a claim against Cape Custard Company, L.L.C., you must submit a summary in writing of the circumstances surrounding your claim to: Bradshaw, Steele, Cochrane, Berens & Billmeyer, L.C., Attn: Keith H. Holland, 3113 Independence, P.O. Box 1300, Cape Girardeau, MO 63702-1300. The summary of your claim must include the following information: (1) the name, address and telephone number of the claimant, (2) the amount of the claim, (3) the date the event on which the claim is based occurred, and (4) a brief description of the nature of the debt or the basis for the claim.

All claims against Cape Custard Company, L.L.C. will be barred unless the proceeding to enforce the claim is commenced within three (3) years after the publication of this notice.

**Notice of Winding Up of Limited Liability Company
to All Creditors of and All Claimants Against
Bond Brand Loyalty LLC**

On March 11, 2016, Bond Brand Loyalty LLC, a Missouri limited liability company (the "Company"), filed its Notice of Winding Up for a Limited Liability Company with the Missouri Secretary of State.

Any claims against the Company must be sent to: Bond Brand Loyalty LLC, c/o Maritz Holdings Inc., Attn: Legal Department, 1375 North Highway Drive, Fenton, MO 63099. Each claim must include the name, address and phone number of claimant; amount of the claim; basis for the claim; and documentation of the claim.

All claims against the Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the date of publication of this notice.

NOTICE OF DISSOLUTION
TO ALL CREDITORS OF
AND CLAIMANTS AGAINST
SCS HEATHER FUND, INC.

SCS HEATHER FUND, INC., a Missouri corporation, filed its Articles of Dissolution by Voluntary Action with the Missouri Secretary of State on March 28, 2016. Any and all claims against SCS HEATHER FUND, INC. may be sent to Jonathan Goldstein, Advantage Capital Partners, 190 Carondelet Plaza, Suite 1500, St. Louis, MO 63105. Each claim should include the following information: the name, address and telephone number of the claimant; the amount of the claim; the basis of the claim and the date(s) on which the event(s) on which the claim is based occurred.

Any and all claims against SCS HEATHER FUND, INC. will be barred unless a proceeding to enforce such claim is commenced within two (2) years after the date of this notice is published.

“NOTICE OF WINDING UP FOR LIMITED LIABILITY COMPANY

TO ALL CREDITORS AND CLAIMANTS AGAINST SherRock Products, LLC, a Missouri liability company (the “Company”):

You are hereby notified that dissolution of the Company was authorized by the member(s) effective December 31, 2015. All persons having claims against the Company must present their claims in writing and mail their claims to:

John Sherwood, Managing Member
2135 S. Eastgate Avenue
Springfield, MO 65809

A claim against the Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the publication of this Notice. In order to file a claim with the Company, you must furnish the following: (a) the name, address and telephone number of the claimant; (b) the amount claimed; (c) a description of the nature of the debt or the basis of the claim; (d) the date or dates the claim accrued; and (e) if the claim is founded on a writing, a copy of the writing.”

**Notice of Dissolution to All Creditors of and Claimants Against
C n C investments LLC**

Notice is hereby given that on February 24, 2016, C n C investments LLC, a Missouri limited liability company, filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State.

Said Company requests that all persons and organizations who have claims against the Company present their claims immediately by letter to: C n C investments LLC, P.O. Box 257, Raymore, Missouri 64083.

All claims must include the following: (1) the name, address, telephone number and e-mail address of the claimant; (2) the amount of the claim; (3) the date on which the claim arose; (4) the basis for the claim; and (5) documentation of the claim.

All claims against the Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the publication of this Notice.

Rule Changes Since Update to Code of State Regulations

This cumulative table gives you the latest status of rules. It contains citations of rulemakings adopted or proposed after deadline for the monthly Update Service to the *Code of State Regulations*, citations are to volume and page number in the *Missouri Register*, except for material in this issue. The first number in the table cite refers to the volume number or the publication year—39 (2014) and 40 (2015). MoReg refers to *Missouri Register* and the numbers refer to a specific *Register* page, R indicates a rescission, W indicates a withdrawal, S indicates a statement of actual cost, T indicates an order terminating a rule, N.A. indicates not applicable, RAN indicates a rule action notice, RUC indicates a rule under consideration, and F indicates future effective date.

Rule Number	Agency	Emergency	Proposed	Order	In Addition
1 CSR 10	OFFICE OF ADMINISTRATION State Officials' Salary Compensation Schedule				40 MoReg 1836
	DEPARTMENT OF AGRICULTURE				
2 CSR 30-9.010	Animal Health		41 MoReg 301		
2 CSR 30-9.020	Animal Health		41 MoReg 301		
2 CSR 30-9.030	Animal Health		41 MoReg 302		
2 CSR 30-10.010	Animal Health	40 MoReg 1623	This Issue		
2 CSR 60-4.030	Grain Inspection and Warehousing		41 MoReg 155		
2 CSR 60-4.050	Grain Inspection and Warehousing		41 MoReg 157		
2 CSR 60-4.120	Grain Inspection and Warehousing		41 MoReg 157		
2 CSR 60-4.150	Grain Inspection and Warehousing		41 MoReg 157		
2 CSR 60-5.080	Grain Inspection and Warehousing		41 MoReg 158		
2 CSR 70-25.065	Plant Industries		41 MoReg 73	This Issue	
2 CSR 80-2.050	State Milk Board		41 MoReg 374		
2 CSR 80-5.010	State Milk Board		This Issue		
2 CSR 80-6.041	State Milk Board		41 MoReg 374		
2 CSR 90-10	Weights and Measures				39 MoReg 1399 40 MoReg 1046
2 CSR 90-30.040	Weights and Measures		41 MoReg 159		
2 CSR 100-II.010	Missouri Agricultural and Small Business Development Authority		This Issue		
2 CSR 100-II.020	Missouri Agricultural and Small Business Development Authority		This Issue		
	DEPARTMENT OF CONSERVATION				
3 CSR 10-1.010	Conservation Commission		41 MoReg 481		
3 CSR 10-2.010	Conservation Commission		41 MoReg 481R		
3 CSR 10-2.020	Conservation Commission		41 MoReg 482		
3 CSR 10-4.110	Conservation Commission		41 MoReg 74	41 MoReg 503	
3 CSR 10-4.200	Conservation Commission		41 MoReg 74	41 MoReg 503	
3 CSR 10-7.410	Conservation Commission		41 MoReg 488		
3 CSR 10-7.433	Conservation Commission		41 MoReg 488		
3 CSR 10-7.455	Conservation Commission		41 MoReg 488		
3 CSR 10-II.110	Conservation Commission		41 MoReg 489		
3 CSR 10-II.180	Conservation Commission		41 MoReg 489		
3 CSR 10-II.186	Conservation Commission		N.A.	41 MoReg 505	
3 CSR 10-12.101	Conservation Commission		41 MoReg 489		
3 CSR 10-12.125	Conservation Commission		41 MoReg 489		
3 CSR 10-12.130	Conservation Commission		41 MoReg 490		
3 CSR 10-12.135	Conservation Commission		41 MoReg 491		
3 CSR 10-12.160	Conservation Commission		41 MoReg 494		
	DEPARTMENT OF ECONOMIC DEVELOPMENT				
4 CSR 240-3.105	Public Service Commission		41 MoReg 305		
4 CSR 240-13.020	Public Service Commission		41 MoReg 307		
4 CSR 340-2	Division of Energy				40 MoReg 1046 41 MoReg 397
4 CSR 340-4.010	Division of Energy	40 MoReg 1863	40 MoReg 1877	41 MoReg 392	
	DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION				
5 CSR 20-100.110	Division of Learning Services		41 MoReg 443		
5 CSR 20-100.120	Division of Learning Services		41 MoReg 443		
5 CSR 20-100.180	Division of Learning Services		41 MoReg 307R		
5 CSR 20-100.270	Division of Learning Services		41 MoReg 77		
5 CSR 20-300.110	Division of Learning Services		N.A.	This Issue	
5 CSR 20-400.125	Division of Learning Services		41 MoReg 79		
	DEPARTMENT OF HIGHER EDUCATION				
6 CSR 10-2.190	Commissioner of Higher Education		41 MoReg 375		
6 CSR 10-5.010	Commissioner of Higher Education		41 MoReg 378		
	DEPARTMENT OF TRANSPORTATION				
7 CSR 10-25.010	Missouri Highways and Transportation Commission				41 MoReg 345 41 MoReg 346 41 MoReg 397 41 MoReg 456 41 MoReg 457 41 MoReg 509 41 MoReg 510 41 MoReg 510
	DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS				
8 CSR 30-3.010	Division of Labor Standards	40 MoReg 1864	40 MoReg 1878	41 MoReg 392	

Rule Number	Agency	Emergency	Proposed	Order	In Addition
DEPARTMENT OF MENTAL HEALTH					
9 CSR 10-5.250	Director, Department of Mental Health		41 MoReg 80	This Issue	
9 CSR 10-7.140	Director, Department of Mental Health		41 MoReg 494		
9 CSR 45-3.020	Division of Developmental Disabilities		41 MoReg 80R	This IssueR	
9 CSR 45-4.030	Division of Developmental Disabilities		41 MoReg 494R		
9 CSR 45-4.040	Division of Developmental Disabilities		41 MoReg 495R		
9 CSR 45-5.040	Division of Developmental Disabilities		41 MoReg 81R	This IssueR	
DEPARTMENT OF NATURAL RESOURCES					
10 CSR 10-6.220	Air Conservation Commission		This Issue		
10 CSR 10-6.250	Air Conservation Commission		40 MoReg 1023	41 MoReg 37	
10 CSR 20-6.300	Clean Water Commission		41 MoReg 308		
10 CSR 20-8.300	Clean Water Commission		41 MoReg 322		
DEPARTMENT OF PUBLIC SAFETY					
11 CSR 30-12.020	Office of the Director	40 MoReg 1689	40 MoReg 1758	41 MoReg 392	
11 CSR 45-5.070	Missouri Gaming Commission		40 MoReg 1878	This Issue	
11 CSR 45-9.117	Missouri Gaming Commission		40 MoReg 1879	This Issue	
11 CSR 45-12.010	Missouri Gaming Commission		41 MoReg 237		
11 CSR 45-12.020	Missouri Gaming Commission		41 MoReg 237		
11 CSR 45-12.030	Missouri Gaming Commission		41 MoReg 238		
11 CSR 45-12.040	Missouri Gaming Commission		41 MoReg 238		
11 CSR 45-12.050	Missouri Gaming Commission		41 MoReg 239		
11 CSR 45-12.060	Missouri Gaming Commission		41 MoReg 239		
11 CSR 45-12.070	Missouri Gaming Commission		41 MoReg 240		
11 CSR 45-12.080	Missouri Gaming Commission		41 MoReg 240		
11 CSR 45-12.090	Missouri Gaming Commission		41 MoReg 241		
11 CSR 75-14.020	Peace Officer Standards and Training Program		41 MoReg 81	41 MoReg 505	
11 CSR 75-14.030	Peace Officer Standards and Training Program		41 MoReg 82	41 MoReg 506	
11 CSR 75-15.010	Peace Officer Standards and Training Program		41 MoReg 82	41 MoReg 506	
11 CSR 75-15.020	Peace Officer Standards and Training Program		41 MoReg 87	41 MoReg 506	
11 CSR 75-15.030	Peace Officer Standards and Training Program		41 MoReg 87	41 MoReg 506	
11 CSR 75-15.040	Peace Officer Standards and Training Program		41 MoReg 88	41 MoReg 507	
11 CSR 75-15.050	Peace Officer Standards and Training Program		41 MoReg 88	41 MoReg 507	
11 CSR 75-15.060	Peace Officer Standards and Training Program		41 MoReg 89	41 MoReg 507	
11 CSR 75-18.010	Peace Officer Standards and Training Program		40 MoReg 232	40 MoReg 969	
11 CSR 75-18.020	Peace Officer Standards and Training Program		40 MoReg 233	40 MoReg 973	
11 CSR 75-18.030	Peace Officer Standards and Training Program		40 MoReg 234	40 MoReg 973	
11 CSR 75-18.040	Peace Officer Standards and Training Program		40 MoReg 234	40 MoReg 976	
11 CSR 75-18.050	Peace Officer Standards and Training Program		40 MoReg 235	40 MoReg 976	
11 CSR 75-18.060	Peace Officer Standards and Training Program		40 MoReg 235	40 MoReg 976	
11 CSR 75-18.070	Peace Officer Standards and Training Program		40 MoReg 236	40 MoReg 976	
DEPARTMENT OF REVENUE					
12 CSR 10-41.010	Director of Revenue	40 MoReg 1690	40 MoReg 1761	41 MoReg 392	
12 CSR 30-4.010	State Tax Commission		41 MoReg 160		
DEPARTMENT OF SOCIAL SERVICES					
13 CSR 35-31.027	Children's Division		41 MoReg 385		
13 CSR 40-2.300	Family Support Division	40 MoReg 1244	40 MoReg 1285	41 MoReg 342	
13 CSR 40-2.310	Family Support Division	40 MoReg 1245	40 MoReg 1286	41 MoReg 342	
13 CSR 40-2.315	Family Support Division	40 MoReg 1247	40 MoReg 1299	41 MoReg 343	
13 CSR 40-2.325	Family Support Division		41 MoReg 386		
13 CSR 40-2.350	Family Support Division		41 MoReg 387		
13 CSR 40-2.357	Family Support Division		41 MoReg 244		
13 CSR 40-7.050	Family Support Division		This Issue		
13 CSR 40-7.060	Family Support Division		41 MoReg 163		
13 CSR 70-3.030	MO HealthNet Division		40 MoReg 1631	41 MoReg 393	
13 CSR 70-10.015	MO HealthNet Division		40 MoReg 1633	41 MoReg 393	
13 CSR 70-10.016	MO HealthNet Division		40 MoReg 1879	41 MoReg 507	
13 CSR 70-15.020	MO HealthNet Division		40 MoReg 1639	41 MoReg 393	
13 CSR 70-15.220	MO HealthNet Division		40 MoReg 176	40 MoReg 977	
			41 MoReg 332		
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1 CSR 10-15.010 Cafeteria Plan	40 MoReg 1345	Jan. 1, 2016	June 28, 2016
Department of Economic Development			
Division of Energy			
4 CSR 340-4.010 Wood Energy Credit	40 MoReg 1863	Nov. 26, 2015	May 23, 2016
Department of Labor and Industrial Relations			
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8 CSR 30-3.010 Prevailing Wage Rates for Public Works Projects	40 MoReg 1864	Nov. 20, 2015	May 17, 2016
Department of Public Safety			
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11 CSR 30-12.020 Payments for Child Physical Abuse Forensic Examinations .40 MoReg 1689	Nov. 12, 2015	May 9, 2016	
Department of Revenue			
Director of Revenue			
12 CSR 10-41.010 Annual Adjusted Rate of Interest	40 MoReg 1690	Jan. 1, 2016	June 28, 2016
Department of Social Services			
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13 CSR 70-10.016 Global Per Diem Adjustments to Nursing Facility and HIV Nursing Facility Reimbursement Rates	Next Issue	April 22, 2016	May 31, 2016
Department of Health and Senior Services			
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19 CSR 30-61.085 Physical Requirements of the Family Day Care Home	40 MoReg 1865	Nov. 26, 2015	May 23, 2016
19 CSR 30-61.095 Furniture, Equipment, and Materials	40 MoReg 1865	Nov. 26, 2015	May 23, 2016
19 CSR 30-61.105 The Day Care Provider and Other Day Care Personnel	40 MoReg 1867	Nov. 26, 2015	May 23, 2016
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19 CSR 30-61.175 Child Care Program	40 MoReg 1869	Nov. 26, 2015	May 23, 2016
19 CSR 30-62.082 Physical Requirements of Group Day Care Homes and Day Care Centers	40 MoReg 1870	Nov. 26, 2015	May 23, 2016
19 CSR 30-62.092 Furniture, Equipment, and Materials	40 MoReg 1870	Nov. 26, 2015	May 23, 2016
19 CSR 30-62.102 Personnel	40 MoReg 1872	Nov. 26, 2015	May 23, 2016
19 CSR 30-62.132 Admission Policies and Procedures	40 MoReg 1872	Nov. 26, 2015	May 23, 2016
19 CSR 30-62.182 Child Care Program	40 MoReg 1874	Nov. 26, 2015	May 23, 2016
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20 CSR 200-11.011 Insurance Holding Company Regulation With Reporting Forms and Instructions	41 MoReg 11	Jan. 1, 2016	June 29, 2016
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20 CSR 2120-2.100 Fees	41 MoReg 373	Feb. 12, 2016	Aug. 9, 2016
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20 CSR 2220-2.020 Pharmacy Permits	41 MoReg 297	Feb. 2, 2016	July 30, 2016
State Board of Podiatric Medicine			
20 CSR 2230-2.070 Fees	40 MoReg 1875	Nov. 20, 2015	May 17, 2016
Missouri Board for Respiratory Care			
20 CSR 2255-1.040 Fees	This Issue	April 11, 2016	Jan. 18, 2017
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22 CSR 10-2.010 Definitions	40 MoReg 1691	Jan. 1, 2015	June 28, 2016
22 CSR 10-2.020 General Membership Provisions	40 MoReg 1693	Jan. 1, 2015	June 28, 2016
22 CSR 10-2.045 Plan Utilization Review Policy	40 MoReg 1696	Jan. 1, 2015	June 28, 2016
22 CSR 10-2.051 PPO 300 Plan Benefit Provisions and Covered Charges (Res)	40 MoReg 1698	Jan. 1, 2015	June 28, 2016
22 CSR 10-2.051 PPO 300 Plan Benefit Provisions and Covered Charges	40 MoReg 1698	Jan. 1, 2015	June 28, 2016

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22 CSR 10-2.052	PPO 600 Plan Benefit Provisions and Covered Charges (Res)40 MoReg 1699	Jan. 1, 2015	June 28, 2016
22 CSR 10-2.052	PPO 600 Plan Benefit Provisions and Covered Charges40 MoReg 1700	Jan. 1, 2015	June 28, 2016
22 CSR 10-2.053	Health Savings Account Benefit Provisions and Covered Charges (Res)40 MoReg 1701	Jan. 1, 2015	June 28, 2016
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22 CSR 10-2.060	PPO 300 Plan, PPO 600 Plan, and Health Savings Account Plan Limitations40 MoReg 1714	Jan. 1, 2015	June 28, 2016
22 CSR 10-2.070	Coordination of Benefits40 MoReg 1715	Jan. 1, 2015	June 28, 2016
22 CSR 10-2.075	Review and Appeals Procedure40 MoReg 1716	Jan. 1, 2015	June 28, 2016
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22 CSR 10-3.056	PPO 600 Plan Benefit Provisions and Covered Charges (Res)40 MoReg 1736	Jan. 1, 2015	June 28, 2016
22 CSR 10-3.056	PPO 600 Plan Benefit Provisions and Covered Charges40 MoReg 1737	Jan. 1, 2015	June 28, 2016
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22 CSR 10-3.160	Pharmacy Lock-In Program40 MoReg 1756	Jan. 1, 2015	June 28, 2016

Executive Orders

Executive Orders	Subject Matter	Filed Date	Publication
2016			
16-04	Orders all departments, agencies and boards, and commissions, in the Executive Branch subject to the authority of the governor to take all necessary action to amend initial employment applications by removing questions related to an individual's criminal history unless a criminal history would render an applicant ineligible for the position.	April 11, 2016	Next Issue
16-03	Extends Executive Orders 15-10, 15-11, and 16-02 until February 22, 2016, due to severe weather that began on December 22, 2015.	Jan. 22, 2016	41 MoReg 299
16-02	Gives the director of the Department of Natural Resources the authority to temporarily suspend regulations in the aftermath of severe weather that began on December 22, 2015.	Jan. 6, 2016	41 MoReg 235
16-01	Designates members of the governor's staff to have supervisory authority over certain departments, divisions, and agencies.	Jan. 4, 2016	41 MoReg 153
2015			
15-11	Activates the state militia in response to severe weather that began on December 22, 2015.	Dec. 29, 2015	41 MoReg 151
15-10	Declares a state of emergency and directs that the Missouri State Emergency Operations Plan be activated due to severe weather that began on December 22, 2015.	Dec. 27, 2015	41 MoReg 149
15-09	Directs all Missouri Executive Branch agencies, as well as strongly encourages all private employers, to review and determine how the practices contained in the Harry S Truman School of Public Affairs preliminary guidelines and, eventually the Pay Equity Best Practices Guidelines, can be utilized by their agency or business and to identify and address any gender wage gap in order to ensure that all Missourians receive equal pay for equal work.	Dec. 4, 2015	41 MoReg 71
15-08	Closes state offices Nov. 27, 2015.	Nov. 6, 2015	40 MoReg 1630
15-07	Dedicates and renames the state office building located at 8800 East 63rd Street in Raytown, Missouri, in honor of Joseph Patrick Teasdale, the 48th governor of the state of Missouri.	Oct. 28, 2015	40 MoReg 1628
15-06	Lays out policies and procedures to be adopted by the Executive Branch of state government in procuring goods and services to enhance economic health and prosperity of Minority and Women Business Enterprises. This order supercedes Executive Order 05-30.	Oct. 21, 2015	40 MoReg 1624
15-05	Extends Executive Order 15-03 until August 14, 2015.	July 14, 2015	40 MoReg 1012
15-04	Orders all departments, agencies, boards, and commissions to comply with the Obergefell decision and rescinds Executive Order 13-14.	July 7, 2015	40 MoReg 1010
15-03	Declares a state of emergency exist in the State of Missouri and directs that the Missouri State of Emergency Operations Plan be activated.	June 18, 2015	40 MoReg 928
15-02	Extends Executive Order 14-06 and orders that the Division of Energy deliver a state energy plan to the governor by October 15, 2015.	May 22, 2015	40 MoReg 833
15-01	Appoints Byron M. Watson to the Ferguson Commission to fill the vacancy created by the resignation of Bethany A. Johnson-Javois.	Jan. 2, 2015	40 MoReg 173

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